



**ANNUAL BUDGET
2014/15 TO 2016/17
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

**NKOMAZI LOCAL MUNICIPALITY
MP324**

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Table of Contents

PART 1 – ANNUAL BUDGET	4
1.1 MAYOR’S REPORT	4
1.2 COUNCIL RESOLUTIONS	10
1.3 EXECUTIVE SUMMARY	11
RECOMMENDATION BY THE EXECUTIVE MAYOR	17
1.4 ANNUAL BUDGET TABLES	18
2 PART 2 – SUPPORTING DOCUMENTATION	47
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS	47
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	49
2.3 OVERVIEW OF BUDGET RELATED POLICIES.....	51
2.4 SUPPORTING BUDGET TABLES- SA1-SA35.....	53
2.5 LIST OF CAPITAL ITEMS.....	87
2.6 LEGISLATION COMPLIANCE STATUS.....	89
2.7 ANNEXURE A –TARRIF SCHEDULE.....	90
2.8 MUNICIPAL MANAGER’S QUALITY CERTIFICATE	102

Abbreviations and Acronyms

CFO	Chief Financial Officer	LED	Local Economic Development
MM	Municipal Manager	MFMA	Municipal Financial Management Act
CPI	Consumer Price Index	MIG	Municipal Infrastructure Grant
CRRF	Capital Replacement Reserve Fund	MWIG	Municipal Water Infrastructure Grant
DBSA	Development Bank of Southern Africa	MMC	Member of Mayoral Committee
DoRB	Division of Revenue Bill	MPRA	Municipal Properties Rates Act
DWA	Department of Water Affairs	MSA	Municipal Systems Act
EE	Employment Equity	MTREF	Medium-term Revenue and Expenditure Framework
EM	Executive Mayor	NERSA	National Electricity Regulator South Africa
FBS	Free basic services	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SDBIP	Service Delivery Budget Implementation Plan
km	kilometre	SMME	Small Micro and Medium Enterprises
KPA	Key Performance Area		
KPI	Key Performance Indicator		
kWh	kilowatt		
ℓ	litre		

Part 1 – Annual Budget

1.1 Mayor's Report

BUDGET SPEECH PRESENTED BY THE EXECUTIVE MAYOR, CLLR T.S. KHOZA PRESENTED ON THE ADVENT OF THE TABLING OF THE 2014/15 BUDGET.

Honourable Speaker,
Esteemed Traditional Leaders Present,
The honourable Chief Whip and Councillors,
Municipal Manager and Senior Managers,
Station Commissioners present
Circuit Managers in our Midst
Representatives from TSB
Representatives from the Sake Kammer
Representatives from NSSF
Representatives from Tourism Organizations
Representatives from Nafcoc
CDWs and Officials, Malalane and Lebombo Taxi Associations
Representatives from the Nkomazi Council of Churches
Leaders Labour Formations
Members of the Public,
Distinguished Guests,
Comrades, Ladies and Gentlemen:

Honourable Speaker let me take this opportunity and welcome all our esteemed guests and stakeholders to this important occasion. The Municipal Budget Speech which is sometimes referred to as the state of the municipality address remains one of the most important occasions in the calendar of activities.

I would therefore like to thank everyone in this august house for having taken the time to be here today. I believe that it is always important for every citizen of Nkomazi to keep him/herself abreast with the details of tough decisions that we have to make in order to attend to the diverse community needs and challenges as espoused in the IDP as well as inputs during the Public Participation Budget and IDP consultations.

Honourable Speaker maybe it will be in order at this point to also take the opportunity and thank the people of Nkomazi for having voted in their numbers on the 07th of May this year.

We thank them particularly for reconfirming overwhelmingly that the ANC remains the only party with a proven track record in advancing the agenda of the national democratic revolution.

The democratic gains of the 1994 electoral breakthrough remain the cornerstone on which the hopes and aspirations of our people are based. It is therefore important at every given election period that we

rise in our numbers and defend the rights that our freedom has given us by voting into government the political party of our choice.

Although the question that one may ask Honourable Speaker and you august house is that “have we really achieved freedom when our people continue to live in unacceptable conditions, when the vast number of our people are still unemployed, when there’s still unwarranted violence, corruption and crime?”

Honourable Speaker, it is common-cause that for the majority of our people freedom should mean emancipation from poverty, unemployment, racism, sexism and other forms of discrimination, it therefore remains deplorable that poverty and discrimination continues to plague our people especially women and children, elderly and people with disabilities within our society.

It is therefore important that as citizens and government that we continue to work together to eradicate these challenges because indeed it is clear that despite the fact that a lot has been achieved in the past 20 years of our freedom, it is clear that a lot more remains to be done in collaboration with our people in order to mitigate the diverse and growing socio-economic challenges that are still confronting our people.

Honourable Speaker let me in the same spirit also take this moment on behalf of the people of Nkomazi to unequivocally condemn in the strongest possible terms that barbaric and inhumane act of a group in Nigeria calling itself Boko Haram.

We have all learnt with disbelief the heartless abductions of more than 200 girls from their school dormitories in that country. We are particularly disturbed by the fact that those girls remain captive in the country of their birth and that religious extremist violence continue to claim hundreds of innocent African lives in that country.

It is for this reason that we join the “BRING BACK OUR GIRLS CAMPAIGN” as a principles stance to convey the message that self-hate religious crimes have no place in society regardless what justification or agenda that groups and/or individuals may seek to advance.

Honourable Speaker On the 24th May 2014 The world joined us as we inaugurated President Jacob Zuma for his second term in office. On the 25th of May the president announced men and women who make up his cabinet, ministers and deputy ministers.

We also welcome the re-election of honorable David Mabuza as Premier of our province as well as his Executive. We are confident that these men and women will serve the nation to the best of their abilities and we wish them well in their new roles.

Honorable Speaker it is worth noting that the President has made an unequivocal commitment to implement the National Development Plan.

The NDP remains a strategic tool that we have committed to use at all levels of government and civil society to move South Africa forward. We must own it and live it.

The document depicts a direct and honest assessment of South Africa's socio-economic situation. It categorizes 9 main challenges that we are saddled with as a country as follows:

- Too few people work
- The standard of education for most black learners in the country is of poor quality
- Infrastructure is poorly located, under maintained and insufficient to foster economic growth
Spatial patterns exclude the poor from the fruits of development.
- The economy is overly and unsustainable resource intensive.
- A widespread disease burden is compounded by failing public health system.
- Public services are uneven and often of poor quality
- Corruption is widespread.
- South Africa remains divided society.
-

Accordingly the President has made the clarion call that for our country to effectively deal with these challenges, it is required that we take collective responsibility, as government, civil society, business, religion and society at large to play our role in the mitigation and eradication of the identified NDP diagnostic findings.

Honourable Speaker on 28 June 2013 I presented an Annual Budget and IDP for 2013/14 at the Schoemansdal Community Hall. I am here today to give a progress report on the major projects that we have undertaken during the period under review.

The **Komatipoort Suid Dorp** (complete), **Mafambisa, East-Gate (Kamhlushwa), Driekoppies and Boschfontein** roads projects have commenced and are at different stages of implementation.

I am informed that there were slight delays in the implementation of some of the projects due to the heavy rains that we experienced in the months of November and December 2013, it is reported however that everything is back to normal and that the projects are progressing well. We anticipate that those projects should be completed soon.

The **R7.5 million Jeppes Reef** community hall has also commenced and we anticipate that the project should be completed in the current financial year.

The **R10, 7 Million Shongwe Hospital Bulk Water Supply Upgrade**, has also commenced along with the **R37 Million Masibekela Water Treatment Works phase 2 project** as well as the **R15 Million Hhoyi** reticulation, reservoir and elevated tank.

We anticipate that upon completion the beneficiary communities in those areas will benefit from improved water services and quality of life.

We wish to commit Honourable Speaker that in the current financial year we will accelerate our rollout plans as would be depicted below; on more projects to ensure that we broaden and improve access to municipal services for the benefit of all our people.

Having undertaken the Budget and IDP public consultation meetings Honourable Speaker; we are satisfied that the budget decisions that have made are reflective of the developmental aspirations of our communities.

It is accordingly my pleasure Honourable Speaker to present for approval the **2014/2015** Medium Term Revenue and Expenditure Framework (MTREF) for the **2014/15**, **2015/16** and **2016/17** financial years.

The MTREF proposes a consolidated budget of **R 812 million** for the **2014/15** financial year, as well as **R855 Million** for the **2015/16** and **R898 Million** for the **2016/17** financial years. It can be pointed out that the 2014/15 Budget makes provision for an operating budget of **R581 Million** and a capital budget **R230 Million**.

Honourable Speaker we are humbled to confirm before you and this august house that this budget has been compiled in compliance with the relevant provisions of the MFMA and budget related regulations.

Ladies and Gentlemen we would to point out that this budget as a strategic and operational tool accords us an opportunity to assess our service delivery performance and challenges, to evaluate our planning patterns for efficiency and effectiveness.

Honorable Speaker, the core principles underlying this budget will amongst others include:

- Getting value for money - In short this speaks to procurement of goods and services.
- Ensure that there is financial accountability and efficient deployment of resources
- Ensure that in the long-term we achieve financial sustainability and abolish our over-reliance on national grants to operate.

As pointed out above the IDP inputs, our elections Manifesto, the NDP as well as the Provincial Growth and Development Strategy provides a basis for the difficult choices that we have had to make in this budget.

1. Water services.

Honourable Speaker one of the critical infrastructure challenges identified by all the above mentioned documents is water services infrastructure. As a municipality we have vowed to wage a relentless war on this challenge until every community in Nkomazi has sustainable access to clean water.

We have accordingly appropriate **R20 Million** for **Mangweni Bulk Supply** and Reticulation. We are also apportioning **R17 Million** for the upgrading of the **Nyathi Scheme**, **R14 Million** for the **Shongwe Hospital Bulk supply**, **R13 Million** for the **Louville** Water treatment plant as well as **R12 Million** for the **Langelooop** Water Reticulation.

Honorable Speaker the above commitments as we as several others that we have not mentioned in the interest of the time reflect a determined attitude towards the sustainable eradication of water services challenges in Nkomazi.

2. Sanitation

Honorable Speaker decent sanitation remains one of the critical deliverable that we consider as a non-negotiable. Accordingly we are apportioning an amount of **R22.5 Million** for **sanitation projects** in the current financial year.

3. Roads

Access to public transport and proper road infrastructure continues to be a focus areas that we consider as a central to socio-economic development.

During many of our engagements with the public the issue of public roads continues to be raised as one of the important tasks that we need to address. We will therefore in the current budget be apportioning **R21 Million** for the **Driekoppies Bus Route**, **R18 Million** for the **Mafambisa Bus Route**, **R9 Million** for the **Nkungwini Bus Route** ,**R7 Million** for the **Kamhlushwa MB to Taxi Rank Bus Route** as well as **R5 Million** for the **Boschfontein Bus Route**.

4. Electricity

Access to electricity continues to be a universal right which cannot be divorced from any realistic socio-economic development agenda. It partly this reason that we continue to invest year-on-year in the expansion of our electrical infrastructure and broadening access for many of our communities.

We are in the current financial appropriating an amount of **R9 Million** from the **INEG electricity grant** as well as **R5.6 Million** from our own resources to support electricity projects within our communities.

5. Community Facilities

Honourable Speaker community facilities such as community halls remain amongst the most important assets in the life of a community. We know that in communities where such facilities do not exist; there is usually an unpleasant situation whenever the community wishes to gather for a particular purpose.

It is accordingly for this purpose that we are apportioning an amount of **R 2.5 Million** for the upgrading of the **Driekoppies Stadium**.

6. Municipal Tariffs

Honourable Speaker we wish to announce the municipal tariffs for the upcoming **2014/15** financial year as follows:

The Assessment Rates on water, electricity, sanitation, and refuse removal increases by **06%**.

Honourable Speaker the 2013/14 financial year has been one of the most eventful year of our administration. We have seen a lot of challenges and successes.

I trust that as we enter the 2014/15 financial year, that each of us will take a long hard look at themselves and ask the question whether we are doing enough to contribute to the development of the people of Nkomazi.

If the answer to the above is in the negative, then I will encourage you to use the 2014/15 Budget period as a year of change. Change which that will leave a lasting legacy in the lives and future generations of Nkomazi. Let us all make 2014/15 a year of robust and selfless action for the development of our people.

Honourable Speaker let me take this opportunity and thank you, as well as my colleagues in council, staff for the continued support and most importantly I would like to thank God almighty for guiding and protecting us as we continue to respond to the calling that our people have assigned on us.

I remain committed to the attainment of the goals that our people have set for us. I trust that we will fight alongside till the battle for the socio-economic liberation of our people is won.

NGIYABONGA/I THANK YOU.

1.2 Council Resolutions

On 30 May 2014 the Council of Nkomazi Local Municipality met in Malelane Kobwa Hall to consider the final draft annual budget of the municipality for the financial year 2014/15. Under resolution number NKM: S-GCM: A038/2014 the Council resolved the following:

1. The draft annual budget as set out in the following tables:
 - Table A1- Executive Summary
 - Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification);
 - Table A3-Budgeted Financial Performance (revenue and expenditure by municipal vote);
 - Table A4-Budgeted Financial Performance (revenue by source and expenditure by type);
 - Table A5-Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
 - Table A6-Budgeted Financial Position;
 - Table A7-Budgeted Cash Flows;
 - Table A8-Cash backed reserves and accumulated surplus reconciliation;
 - Table-A9-Asset management; and
 - Table A10-Basic service delivery measurement.

2. The council acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014 as set out in annexure A pages 90-97:
 - The tariffs for property rates
 - The tariffs for electricity
 - The tariffs for water
 - The tariffs for sanitation
 - The tariffs for solid waste
 - The tariffs for other services

1.3 Executive Summary

In terms of section 16 (1) of the Municipal Finance Management Act, 56 of 2003 the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

Section 16(2) further stipulates that in order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The 2014 National budget review reflected that South Africa's economy has expanded over the past years, the rate of growth has steadily decline from 2.5 per cent of GDP in 2012 to 1.8 per cent in 2013; it is however projected to increase to 2.7 per cent in 2014, and gradually increase to 3.5 per cent by 2016. This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government.

The cost containment measures as set out in MFMA Circular No.70 to ensure savings on the focus areas namely, consultancy fees, travel and related costs, advertising, catering and event costs as well as previous MFMA Circulars was adopted in compilation of this budget. With the municipality's limited financial resources and also taking into account the factors of the National budget review the 2014/15 annual budget has further prioritised funds to ensure key objectives are achieved and well-performing programmes are supported.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.

The budget-related policies are reviewed annually during the budget preparation process and they were issued for public comments for the period 04 April 2014 to 30 April 2014. The amendments to the budget-related policies are included in part two (2) of this budget document on 2.4 under the overview of budget related policies. Council should however note that amendments were proposed under the credit control and debt collection policy-by-law and the Asset management policy.

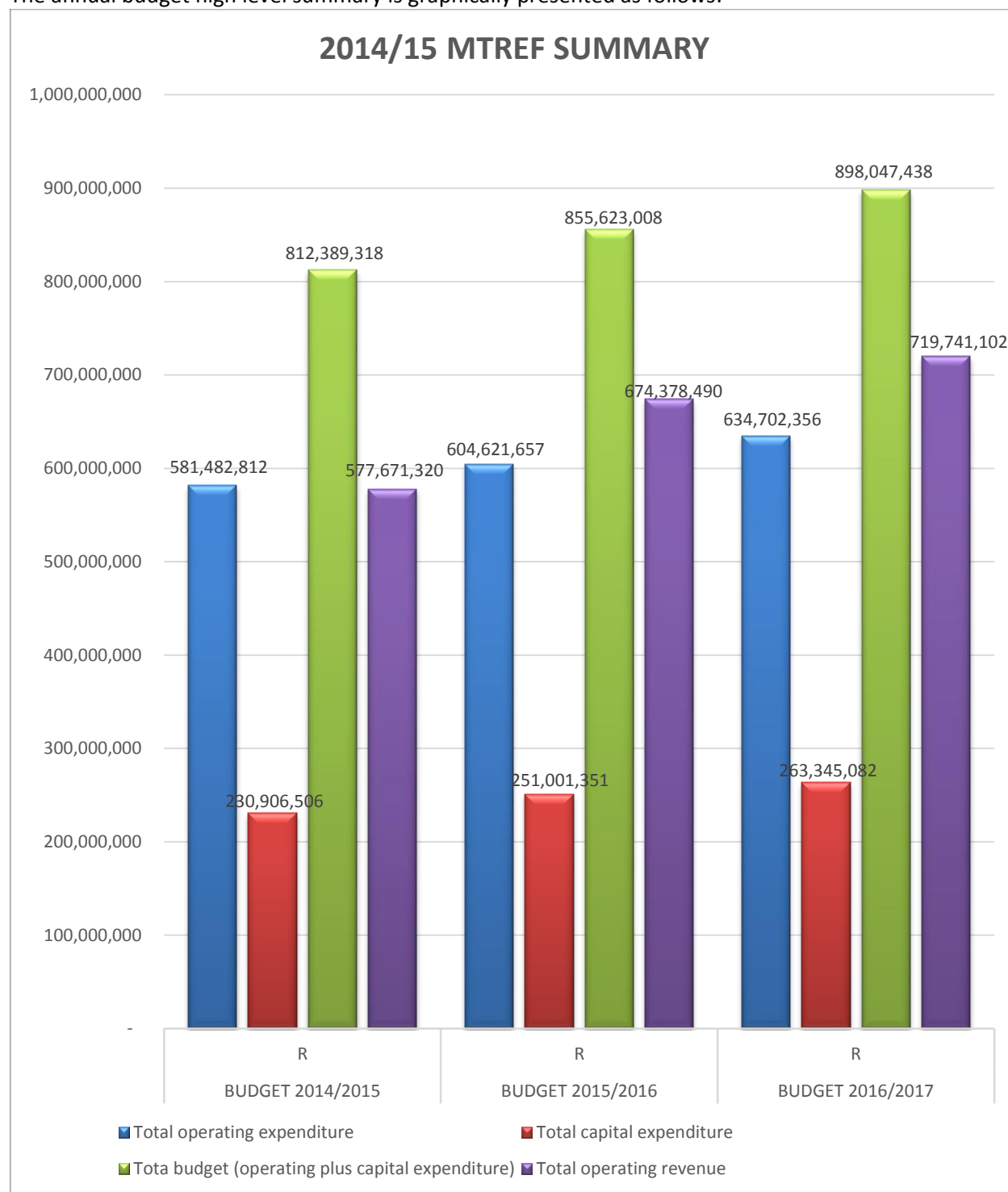
The following budget principles and guidelines directly informed the compilation of the 2014/15 MTREF:

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the Division of Revenue Act;
- The annual budget herewith presented provides the appropriation of funds in the MTREF as follows:

Description	BUDGET	BUDGET	BUDGET
	2014/2015	2015/2016	2016/2017
	R	R	R
Total operating expenditure	581,482,812	604,621,657	634,702,356
Total capital expenditure	230,906,506	251,001,351	263,345,082
Total budget (operating plus capital expenditure)	812,389,318	855,623,008	898,047,438
Total operating revenue	577,671,320	674,378,490	719,741,102

- ✓ Total operating revenue of R577.7 million for 2014/2015 financial year, R674.4 million for the 2015/2016 financial year and R719.7 million for the 2016/2017 financial year.
- ✓ Total operating expenditure of R581.5 million for 2014/2015 financial year, R604.6 million for the 2015/2016 financial year and R634.7 million for the 2016/2017 financial year.
- ✓ Total capital expenditure of R230.9 million for 2014/2015 financial year, R251 million for the 2015/2016 financial year and R263.3 million for the 2016/2017 financial year.

The annual budget high level summary is graphically presented as follows:



In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/15 Medium-Term Revenue and Expenditure Framework:

Description	2013/14		2014/15 Medium Term Revenue & Expenditure Framework					
			Budget Year 2014/15	%	Budget Year1 2015/16	%	Budget Year2 2016/17	
R thousand	Adjusted Bud	%						%
Revenue By Source								
Property rates	56,328	12%	81,773	14%	86,680	13%	91,880	13%
Service charges - electricity revenue	57,854	12%	68,342	12%	73,393	11%	78,817	11%
Service charges - water revenue	15,581	3%	19,360	3%	21,245	3%	23,319	3%
Service charges - sanitation revenue	3,273	1%	3,961	1%	4,357	1%	4,793	1%
Service charges - refuse revenue	4,890	1%	5,917	1%	6,508	1%	7,159	1%
Service charges - other	–	0%	–	0%	–	0%	–	0%
Rental of facilities and equipment	3,780	1%	4,574	1%	5,031	1%	5,534	1%
Interest earned - external investments	2,200	0%	2,662	0%	2,928	0%	3,221	0%
Interest earned - outstanding debtors	4,515	1%	5,463	1%	6,010	1%	6,611	1%
Dividends received	–	0%	–	0%	–	0%	–	0%
Fines	550	0%	666	0%	732	0%	805	0%
Licences and permits	24	0%	29	0%	32	0%	35	0%
Agency services	11,020	2%	13,334	2%	14,667	2%	16,134	2%
Transfers recognised - operational	317,788	66%	364,477	63%	444,971	66%	472,826	66%
Other revenue	6,760	1%	7,113	1%	7,824	1%	8,606	1%
Gains on disposal of PPE								
Total Revenue (excluding capital transfers and contributions)	484,564	100%	577,671	100%	674,378	100%	719,741	100%

Summary of revenue classified by main revenue source

In the 2013/14 financial year, projected revenue from rates and services charges totals R137.9 million or 28 per cent of total revenue. Revenue is expected to increase to R179.5 million, R192.2 million and R205.9 million in the respective financial years of the MTREF2014/15, 2015/16 and 2016/17 respectively. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

The increment on tariffs for the 2014/15 budget is **6%** on property rates, **7.39%** on electricity and **10%** for water, sanitation, refuse and other services. The overall impact of tariff increase on household is reflected in annexure A on pages 91 to 101.

Operating grants and transfers totals R364.4 million in the 2014/15 financial year and steadily increases to R472.8 million by 2016/17. The following table reflect the breakdown of the operational grants:

Description R thousand	2014/15 Medium Term Revenue &		
	Budget Year 2014/15	Budget Year 1 2015/16	Budget Year 2 2016/17
Operating Transfers and Grants			
National Government:			
Local Government Equitable Share	339,878,000	422,237,000	449,750,000
Finance Management	1,400,000	1,650,000	1,700,000
Municipal Systems Improvement	934,000	967,000	1,018,000
Water Services Operating Subsidy	12,000,000	15,000,000	15,000,000
EPWP Incentive	5,428,800		
MIG-PMU Operational	4,836,694	5,116,649	5,357,919
Total Operating Transfers and Grants	364,477,494	444,970,649	472,825,919

Description	2013/14		2013/14 Medium Term Revenue & Expenditure Framework					
R thousand	Adjusted Budget	%	Budget Year 2014/15	%	Budget Year1 2015/16	%	Budget Year2 2016/17	%
Expenditure By Type								
Employee related costs	221,049	40%	226,292	39%	233,638	39%	246,254	39%
Remuneration of councillors	18,468	3%	19,121	3%	20,249	3%	21,363	3%
Debt impairment	16,141	3%	17,045	3%	17,966	3%	18,936	3%
Depreciation & asset impairment	60,982	11%	64,397	11%	67,874	11%	71,540	11%
Finance charges	881	0%	930	0%	981	0%	1,034	0%
Bulk purchases	66,233	12%	71,543	12%	77,276	13%	83,470	13%
Other materials	1,300	0%	1,653	0%	1,113	0%	1,173	0%
Contracted services	20,505	4%	18,653	3%	19,660	3%	20,722	3%
Transfers and grants	200	0%	211	0%	223	0%	235	0%
Other expenditure	152,353	27%	161,638	28%	165,642	27%	169,977	27%
Loss on disposal of PPE								0%
Total Expenditure	558,111	100%	581,483	100%	604,622	100%	634,702	100%

Summary of expenditure classified by type

The budgeted allocation for employee related costs for the 2014/15 financial year totals R226.3 million, which equals **39%** of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of **7%** for the 2014/15 financial year. An annual increase of **5.4%** has been included in the two outer years of the MTREF. However the 7% is not reflective on the figures above due to the following reasons:

- The 2014/15 salary budget is based on the actual amounts of the 2013/14 which are lower than the budgeted amount and also the municipality was gazetted an EPWP grant for the 2014/15 which is not gazetted for the 2015/16 and 2016/17 financial years.

Bulk purchases on electricity increased by **8.06%** which is in line with the guidelines of the National Energy Regulator of South Africa (NERSA).

Summary of Capital Expenditure and Sources

Description	2013/14	2014/15 Medium Term Revenue & Expenditure		
R thousand	Adjusted Budget	Budget Year 2014/15	Budget Year1 2015/16	Budget Year 2 2016/17
Capital expenditure & funds sources				
Capital expenditure	240,891,272	230,906,506	251,001,351	263,345,081
Transfers recognised - capital	222,682,773	219,381,506	241,346,351	257,595,082
Public contributions & donations				
Borrowing				
Internally generated funds	18,208,500	11,525,000	9,655,000	5,750,000
Total sources of capital funds	240,891,272	230,906,506	251,001,351	263,345,082

The annual capital budget of R230.9 million for 2014/15 is 4.11 per cent below when compared to the 2013/14 Adjustment Budget. The decrease is due to less capital conditional grants allocated to the municipality. The capital programme increases to R251 million in the 2015/16 financial year and R263.3 million 2016/17. The capital budget funded by the municipality's revenue has been decreased from R18.2 million in 2013/2014 to R11.5 million in 2014/2015 due to cash flow constraints.

Capital grants and transfers totals R219.4 million in the 2014/15 financial year and steadily increases to R257.6 million by 2016/17. The following table reflect the breakdown of the capital grants:

Description R thousand	2013/14 Medium Term Revenue & Expenditure		
	Budget Year 2014/15	Budget Year1 2015/16	Budget Year 2 2016/17
Capital Transfers and Grants			
Municipal Infrastructure Grant (MIG)	205,454	217,346	227,595
Intergrated National Electrification Programme	9,000	20,000	30,000
Rural Household Infrastructure Grant	4,500	4,000	
Finance Management Grant (FMG)	200		
Extended Public Works Programme	227		
Total Capital Transfers and Grants	219,382	241,346	257,595

The 2014 DoRB introduces a new grant namely; the Rural Household Infrastructure Grant to be administered by the Department of Human Settlement. The detailed capital items for the MTREF is set out on page 80-81

Departmental capital allocations for 2014/2015 as per the basic service delivery are as follows:

- ✓ R14.6 million for electricity services, R5.6 million funded from internal sources and
- ✓ R9 million funded from INEG
- ✓ R123.1 million for water services, R1.2 million funded from internal sources and
- ✓ R121.9 million from MIG
- ✓ R22.5 million for sanitation services R18 million funded from MIG and R4.5 million from Rural Household Infrastructure Grant (RHIG)
- ✓ R63.6 million for roads services funded from MIG
- ✓ R1.2 million for refuse removal services funded from MIG and R200, 000 from internal sources.

RECOMMENDATION BY THE EXECUTIVE MAYOR

1. That the council consider the draft annual budget as set out in the following tables:
 - Table A1- Executive Summary
 - Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification);
 - Table A3-Budgeted Financial Performance (revenue and expenditure by municipal vote);
 - Table A4-Budgeted Financial Performance (revenue by source and expenditure by type);
 - Table A5-Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
 - Table A6-Budgeted Financial Position;
 - Table A7-Budgeted Cash Flows;
 - Table A8-Cash backed reserves and accumulated surplus reconciliation;
 - Table-A9-Asset management; and
 - Table A10-Basic service delivery measurement.
2. That the council acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014 as set out in annexure A pages 91-101:
 - The tariffs for property rates
 - The tariffs for electricity
 - The tariffs for water
 - The tariffs for sanitation
 - The tariffs for solid waste
 - The tariffs for other services

1.4 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/15 budget and MTREF as tabled to Council.

Table A1 - Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	29,015	36,458	59,401	56,328	56,328	56,328	56,328	81,773	86,680	91,880
Service charges	55,345	57,129	69,205	78,182	81,598	81,598	81,598	97,580	105,504	114,088
Investment revenue	4,532	2,309	3,048	2,200	2,200	2,200	2,200	2,662	2,928	3,221
Transfers recognised - operational	213,258	245,240	274,787	311,164	317,788	317,788	317,788	364,477	444,971	472,826
Other own revenue	16,300	18,409	47,272	36,042	26,649	26,649	26,649	31,179	34,296	37,726
Total Revenue (excluding capital transfers and contributions)	318,449	359,544	453,712	483,916	484,564	484,564	484,564	577,671	674,378	719,741
Employee costs	162,841	180,219	200,075	210,920	221,049	221,049	221,049	226,292	233,638	246,254
Remuneration of councillors	14,107	12,787	18,233	18,098	18,468	18,468	18,468	19,121	20,249	21,363
Depreciation & asset impairment	39,583	59,977	53,370	69,168	60,982	60,982	60,982	64,397	67,874	71,540
Finance charges	3,109	2,371	1,182	731	881	881	881	930	981	1,034
Materials and bulk purchases	43,363	53,540	56,038	67,552	67,533	67,533	67,533	73,196	78,389	84,643
Transfers and grants	-	-	97	200	200	200	200	211	223	235
Other expenditure	140,790	152,080	170,149	186,099	188,999	188,999	188,999	197,336	203,268	209,634
Total Expenditure	403,793	460,975	499,143	552,768	558,111	558,111	558,111	581,483	604,622	634,702
Surplus/(Deficit)	(85,344)	(101,431)	(45,431)	(68,852)	(73,547)	(73,547)	(73,547)	(3,811)	69,757	85,039
Transfers recognised - capital	79,007	140,840	142,972	212,935	222,683	222,683	222,683	219,382	241,346	257,595
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Capital expenditure & funds sources										
Capital expenditure	116,712	157,309	131,945	229,757	240,891	240,891	240,891	230,907	251,001	263,345
Transfers recognised - capital	79,007	140,840	142,972	212,935	222,683	222,683	222,683	219,382	241,346	257,595
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37,706	16,470	-	16,822	18,208	18,208	18,208	11,525	9,655	5,750
Total sources of capital funds	116,712	157,309	142,972	229,757	240,891	240,891	240,891	230,907	251,001	263,345
Financial position										
Total current assets	50,243	52,150	68,252	48,264	73,268	73,268	73,268	122,829	250,584	401,094
Total non current assets	1,225,685	1,331,935	1,408,983	1,601,782	1,621,753	1,621,753	1,586,760	1,753,470	1,936,597	2,128,402
Total current liabilities	98,443	111,189	133,329	96,629	202,345	202,345	167,351	91,944	96,890	102,102
Total non current liabilities	5,355	3,829	3,260	2,709	2,896	2,896	2,896	2,417	1,812	1,208
Community wealth/Equity	1,172,129	1,269,067	1,340,646	1,550,708	1,489,781	1,489,781	1,489,781	1,781,937	2,088,478	2,426,186
Cash flows										
Net cash from (used) operating	67,909	163,720	139,920	217,954	241,411	241,411	241,411	260,803	358,144	391,527
Net cash from (used) investing	(116,712)	(157,309)	(131,945)	(229,757)	(240,891)	(240,891)	(240,891)	(230,907)	(251,001)	(263,345)
Net cash from (used) financing	(2,456)	(1,889)	(1,842)	(116)	(365)	(365)	(365)	(365)	(365)	(365)
Cash/cash equivalents at the year end	(3,040)	1,481	7,614	3,080	7,770	7,770	7,770	37,302	144,080	271,897
Cash backing/surplus reconciliation										
Cash and investments available	(3,040)	1,481	7,614	8,080	7,770	7,770	7,770	37,302	144,080	271,897
Application of cash and investments	26,228	49,327	73,913	52,746	136,497	136,497	101,503	12,993	565	(13,006)
Balance - surplus (shortfall)	(29,268)	(47,845)	(66,299)	(44,666)	(128,726)	(128,726)	(93,733)	24,309	143,515	284,903
Asset management										
Asset register summary (WDV)	1,225,685	1,331,935	1,408,983	1,601,782	1,621,753	1,621,753	1,753,470	1,753,470	1,936,597	2,128,402
Depreciation & asset impairment	39,583	59,977	53,370	69,168	60,982	60,982	64,397	64,397	67,874	71,540
Renewal of Existing Assets	49,708	48,088	83,721	162,916	175,614	175,614	175,614	50,253	55,931	10,838
Repairs and Maintenance	25,323	21,675	22,682	31,124	36,425	36,425	38,151	38,151	42,793	44,296
Free services										
Cost of Free Basic Services provided	1,065	2,848	3,614	3,614	3,614	3,614	3,614	3,614	3,614	3,614
Revenue cost of free services provided	1,065	1,848	3,614	8,026	8,026	8,026	23,773	23,773	25,048	26,399
Households below minimum service level										
Water:	20	15	7	7	7	7	7	7	7	7
Sanitation/sewage:	14	11	17	17	17	17	17	17	17	17
Energy:	44	36	54	54	54	54	54	54	54	54
Refuse:	56	79	65	65	65	65	65	65	65	65

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts tabled to Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**MP324 Nkomazi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)**

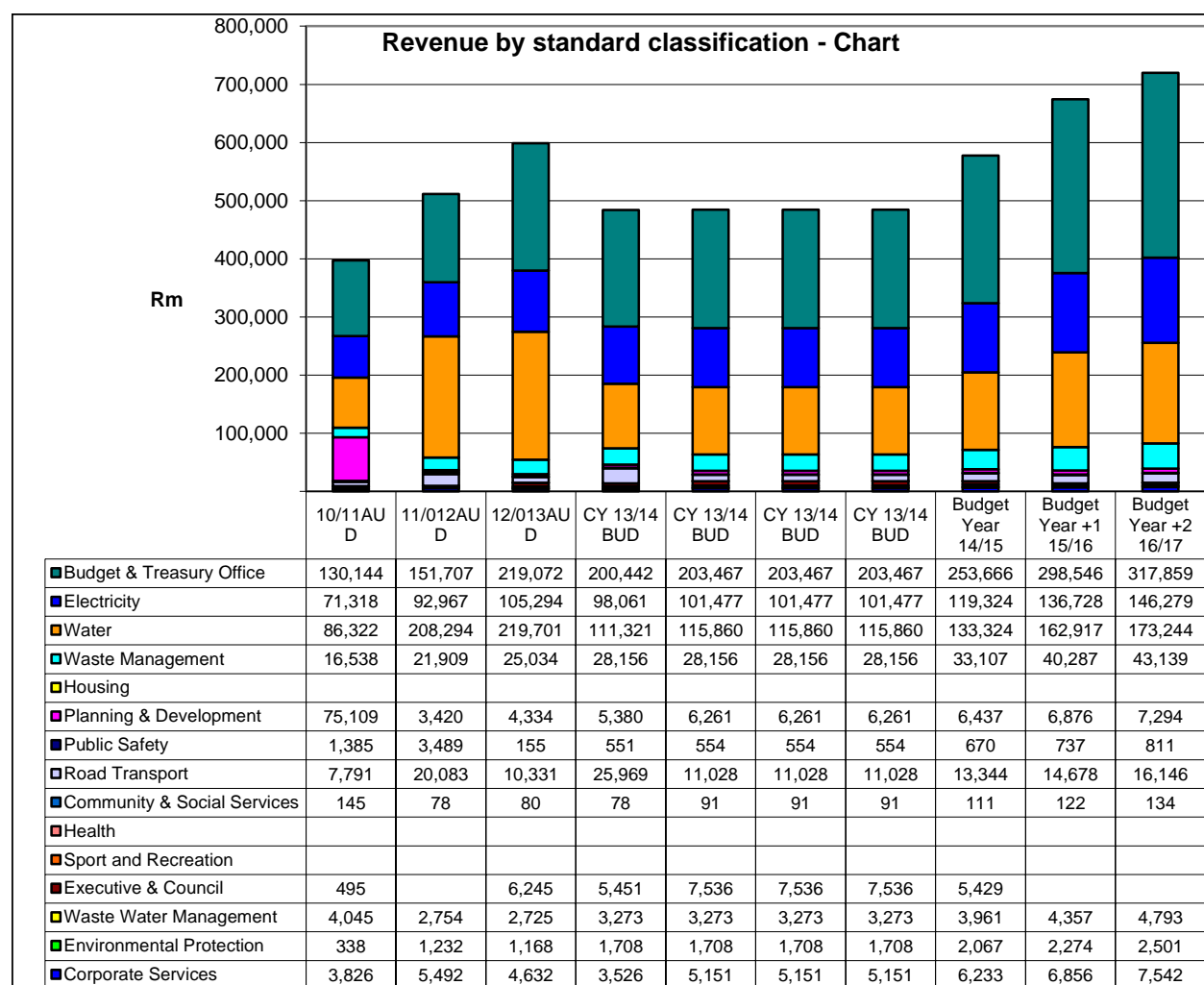
Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard									
Governance and administration	134,464	157,199	229,950	209,419	216,154	216,154	265,328	305,402	325,400
Executive and council	495	—	6,245	5,451	7,536	7,536	5,429	—	—
Budget and treasury office	130,144	151,707	219,072	200,442	203,467	203,467	253,666	298,546	317,859
Corporate services	3,826	5,492	4,632	3,526	5,151	5,151	6,233	6,856	7,542
Community and public safety	1,530	3,567	235	630	645	645	781	859	945
Community and social services	145	78	80	78	91	91	111	122	134
Sport and recreation	—	—	—	—	—	—	—	—	—
Public safety	1,385	3,489	155	551	554	554	670	737	811
Housing	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—
Economic and environmental services	83,238	24,735	15,832	33,057	18,997	18,997	21,847	23,828	25,941
Planning and development	75,109	3,420	4,334	5,380	6,261	6,261	6,437	6,876	7,294
Road transport	7,791	20,083	10,331	25,969	11,028	11,028	13,344	14,678	16,146
Environmental protection	338	1,232	1,168	1,708	1,708	1,708	2,067	2,274	2,501
Trading services	178,223	325,924	352,754	240,811	248,767	248,767	289,715	344,289	367,455
Electricity	71,318	92,967	105,294	98,061	101,477	101,477	119,324	136,728	146,279
Water	86,322	208,294	219,701	111,321	115,860	115,860	133,324	162,917	173,244
Waste water management	4,045	2,754	2,725	3,273	3,273	3,273	3,961	4,357	4,793
Waste management	16,538	21,909	25,034	28,156	28,156	28,156	33,107	40,287	43,139
Other	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	397,456	511,424	598,771	483,916	484,564	484,564	577,671	674,378	719,741
Expenditure - Standard									
Governance and administration	115,852	113,410	130,045	212,584	179,961	179,961	185,994	190,686	200,945
Executive and council	23,949	26,458	34,511	39,619	43,222	43,222	47,118	44,252	46,662
Budget and treasury office	52,739	47,820	58,499	137,171	98,271	98,271	99,640	103,833	109,381
Corporate services	39,164	39,132	37,035	35,794	38,468	38,468	39,236	42,600	44,902
Community and public safety	22,232	28,515	37,840	31,534	31,899	31,899	34,544	36,515	38,487
Community and social services	4,797	4,656	4,916	5,052	5,419	5,419	5,767	6,079	6,407
Sport and recreation	362	80	110	101	179	179	107	112	118
Public safety	17,073	23,779	32,813	26,381	26,302	26,302	28,671	30,324	31,962
Housing	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—
Economic and environmental services	72,065	99,002	87,788	112,769	110,359	110,359	110,543	112,226	114,544
Planning and development	31,807	38,064	40,777	58,738	59,936	59,936	59,559	57,646	57,017
Road transport	35,630	56,176	41,474	48,153	44,229	44,229	44,406	47,648	50,221
Environmental protection	4,628	4,762	5,536	5,878	6,195	6,195	6,578	6,933	7,307
Trading services	193,644	231,089	245,557	195,881	235,892	235,892	250,401	265,194	280,726
Electricity	60,543	79,755	89,890	78,129	80,868	80,868	91,701	98,523	105,865
Water	98,149	108,355	115,137	85,389	121,836	121,836	124,970	130,908	137,167
Waste water management	11,303	10,813	11,132	3,339	3,511	3,511	3,539	3,731	3,932
Waste management	23,649	32,166	29,398	29,025	29,676	29,676	30,191	32,032	33,762
Other	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard	403,793	472,015	501,230	552,768	558,111	558,111	581,483	604,622	634,702
Surplus/(Deficit) for the year	(6,337)	39,409	97,541	(68,852)	(73,547)	(73,547)	(3,811)	69,757	85,039

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table excludes capital revenues (Transfers recognised – capital) and so it balances to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions, but not the Waste management function. The municipality is in process of reviewing its revenue enhancement strategy.

MP324 Nkomazi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Revenue - Standard									
Municipal governance and administration	134,464	157,199	229,950	209,419	216,154	216,154	265,328	305,402	325,400
Executive and council	495	-	6,245	5,451	7,536	7,536	5,429	-	-
Mayor and Council	495	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Extended Public Works Programme	-	-	6,245	5,451	7,536	7,536	5,429	-	-
Budget and treasury office	130,144	151,707	219,072	200,442	203,467	203,467	253,666	298,546	317,859
Corporate services	3,826	5,492	4,632	3,526	5,151	5,151	6,233	6,856	7,542
Human Resources	265	2,967	594	866	1,371	1,371	1,659	1,825	2,007
Information Technology	-	-	-	-	-	-	-	-	-
Property Services	3,561	2,525	4,038	2,659	3,780	3,780	4,574	5,031	5,534
Other Admin	-	-	-	-	-	-	-	-	-
Community and public safety	1,530	3,567	235	630	645	645	781	859	945
Community and social services	145	78	80	78	91	91	111	122	134
Libraries and Archives	122	42	47	35	48	48	58	64	71
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	23	36	33	43	43	43	52	58	63
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	1,385	3,489	155	551	554	554	670	737	811
Police	652	614	153	550	550	550	666	732	805
Fire	1	2	2	1	4	4	5	5	6
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	732	2,873	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services	83,238	24,735	15,832	33,057	18,997	18,997	21,847	23,828	25,941
Planning and development	75,109	3,420	4,334	5,380	6,261	6,261	6,437	6,876	7,294
Economic Development/Planning	74,507	3,030	3,131	4,058	4,058	4,058	4,837	5,117	5,358
Town Planning/Building enforcement	556	386	716	1,322	1,322	1,322	1,600	1,760	1,936
Licensing & Regulation	46	4	487	-	882	882	-	-	-
Road transport	7,791	20,083	10,331	25,969	11,028	11,028	13,344	14,678	16,146
Roads	720	1,171	387	3	8	8	10	11	12
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	7,071	18,912	9,943	25,966	11,020	11,020	13,334	14,667	16,134
Other	-	-	-	-	-	-	-	-	-
Environmental protection	338	1,232	1,168	1,708	1,708	1,708	2,067	2,274	2,501
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	338	1,232	1,168	1,708	1,708	1,708	2,067	2,274	2,501
Other	-	-	-	-	-	-	-	-	-
Trading services	178,223	325,924	352,754	240,811	248,767	248,767	289,715	344,289	367,455
Electricity	71,318	92,967	105,294	98,061	101,477	101,477	119,324	136,728	146,279
Electricity Distribution	71,318	92,967	105,294	98,061	101,477	101,477	119,324	136,728	146,279
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	86,322	208,294	219,701	111,321	115,860	115,860	133,324	162,917	173,244
Water Distribution	86,322	208,294	219,701	111,321	115,860	115,860	133,324	162,917	173,244
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	4,045	2,754	2,725	3,273	3,273	3,273	3,961	4,357	4,793
Sewerage	4,045	2,754	2,725	3,273	3,273	3,273	3,961	4,357	4,793
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	16,538	21,909	25,034	28,156	28,156	28,156	33,107	40,287	43,139
Solid Waste	16,538	21,909	25,034	28,156	28,156	28,156	33,107	40,287	43,139
Other	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	397,456	511,424	598,771	483,916	484,564	484,564	577,671	674,378	719,741



MP324 Nkomazi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Expenditure - Standard									
Municipal governance and administration	115,852	113,410	130,045	212,584	179,961	179,961	185,994	190,686	200,945
Executive and council	23,949	26,458	34,511	39,619	43,222	43,222	47,118	44,252	46,662
Mayor and Council	19,214	19,952	21,202	24,616	25,858	25,858	29,446	31,132	32,834
Municipal Manager	4,735	6,506	7,991	9,552	9,828	9,828	12,448	13,120	13,828
Extended Public Works Programme			5,318	5,451	7,536	7,536	5,224	-	-
Budget and treasury office	52,739	47,820	58,499	137,171	98,271	98,271	99,640	103,833	109,381
Corporate services	39,164	39,132	37,035	35,794	38,468	38,468	39,236	42,600	44,902
Human Resources	32,673	35,223	33,252	33,936	36,193	36,193	37,753	40,069	42,234
Information Technology	2,755	2,555	1,798	1,284	2,084	2,084	1,281	2,320	2,445
Property Services	3,736	1,355	1,986	574	191	191	201	212	224
Other Admin									
Community and public safety	22,232	28,515	37,840	31,534	31,899	31,899	34,544	36,515	38,487
Community and social services	4,797	4,656	4,916	5,052	5,419	5,419	5,767	6,079	6,407
Libraries and Archives	1,268	1,516	1,875	2,060	1,973	1,973	2,174	2,292	2,415
Museums & Art Galleries etc									
Community halls and Facilities									
Cemeteries & Crematoriums	3,528	3,140	3,041	2,992	3,446	3,446	3,593	3,787	3,992
Child Care									
Aged Care									
Other Community									
Other Social									
Sport and recreation	362	80	110	101	179	179	107	112	118
Public safety	17,073	23,779	32,813	26,381	26,302	26,302	28,671	30,324	31,962
Police	7,200	7,331	7,605	8,066	8,198	8,198	9,802	10,331	10,889
Fire	238	158	607	47	32	32	34	36	38
Civil Defence					-	-			
Street Lighting					-	-			
Other	9,635	16,290	24,602	18,268	18,071	18,071	18,834	19,957	21,034
Housing									
Health	-	-	-	-	-	-	-	-	-
Clinics									
Ambulance									
Other									
Economic and environmental services	72,065	99,002	87,788	112,769	110,359	110,359	110,543	112,226	114,544
Planning and development	31,807	38,064	40,777	58,738	59,936	59,936	59,559	57,646	57,017
Economic Development/Planning	4,766	7,847	8,497	11,399	12,019	12,019	14,913	14,796	15,068
Town Planning/Building enforcement	12,958	19,070	19,842	34,604	33,578	33,578	29,579	26,805	25,029
Licensing & Regulation	14,082	11,147	12,438	12,736	14,339	14,339	15,066	16,046	16,920
Road transport	35,630	56,176	41,474	48,153	44,229	44,229	44,406	47,648	50,221
Roads	27,305	37,208	30,975	21,383	31,434	31,434	32,160	33,897	35,727
Public Buses									
Parking Garages									
Vehicle Licensing and Testing	8,325	18,968	10,499	26,770	12,795	12,795	12,246	13,751	14,493
Other									
Environmental protection	4,628	4,762	5,536	5,878	6,195	6,195	6,578	6,933	7,307
Pollution Control									
Biodiversity & Landscape	4,628	4,762	5,536	5,878	6,195	6,195	6,578	6,933	7,307
Other									
Trading services	193,644	231,089	245,557	195,881	235,892	235,892	250,401	265,194	280,726
Electricity	60,543	79,755	89,890	78,129	80,868	80,868	91,701	98,523	105,865
Electricity Distribution	60,543	79,755	89,890	78,129	80,868	80,868	91,701	98,523	105,865
Electricity Generation									
Water	98,149	108,355	115,137	85,389	121,836	121,836	124,970	130,908	137,167
Water Distribution	98,149	108,355	115,137	85,389	121,836	121,836	124,970	130,908	137,167
Water Storage									
Waste water management	11,303	10,813	11,132	3,339	3,511	3,511	3,539	3,731	3,932
Sewerage	11,303	10,813	11,132	3,339	3,511	3,511	3,539	3,731	3,932
Storm Water Management									
Public Toilets									
Waste management	23,649	32,166	29,398	29,025	29,676	29,676	30,191	32,032	33,762
Solid Waste	23,649	32,166	29,398	29,025	29,676	29,676	30,191	32,032	33,762
Other	-	-	-	-	-	-	-	-	-
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Expenditure - Standard	403,793	472,015	501,230	552,768	558,111	558,111	581,483	604,622	634,702
Surplus/(Deficit) for the year	(6,337)	39,409	97,541	(68,852)	(73,547)	(73,547)	(3,811)	69,757	85,039

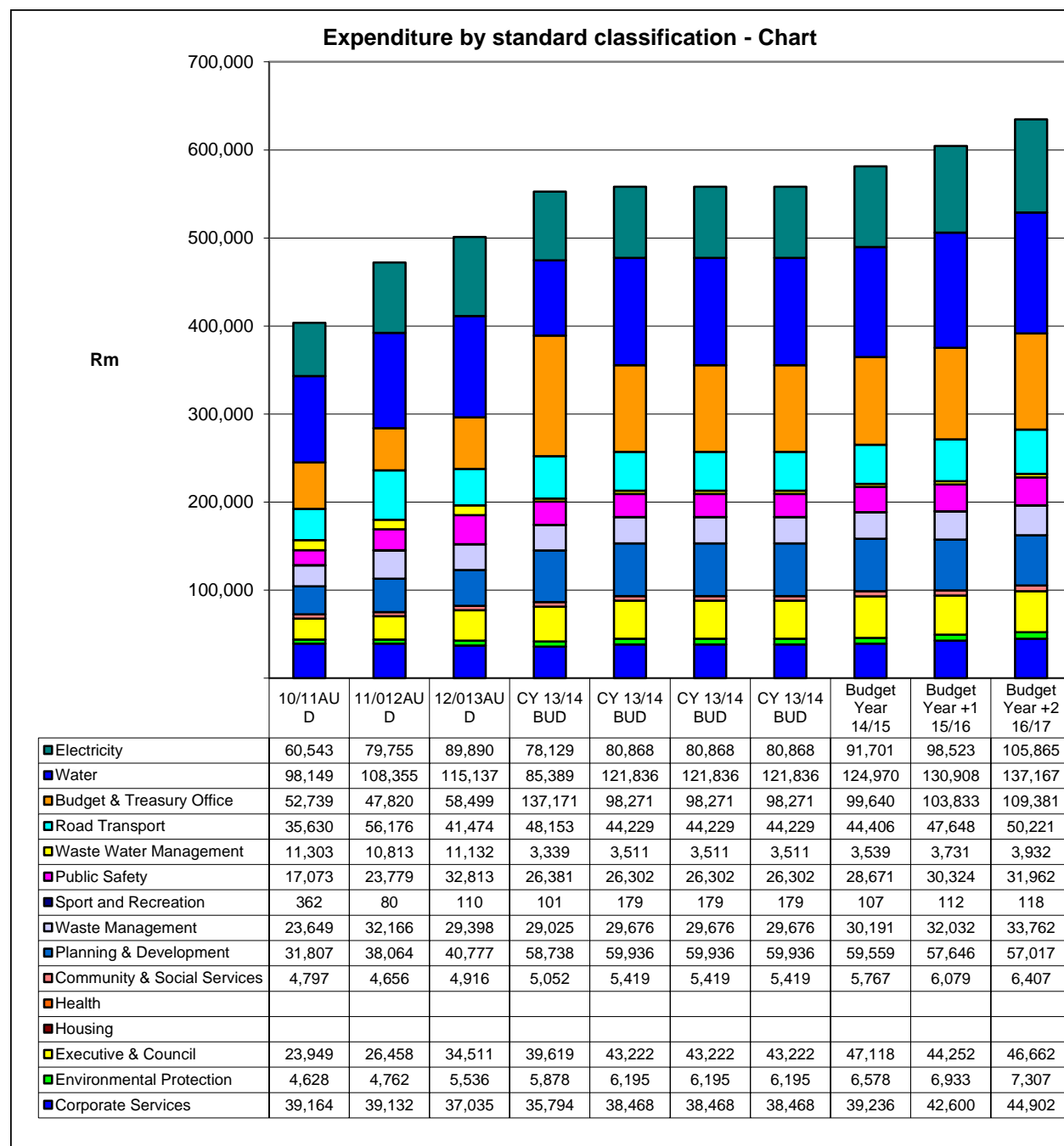


Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**MP324 Nkomazi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

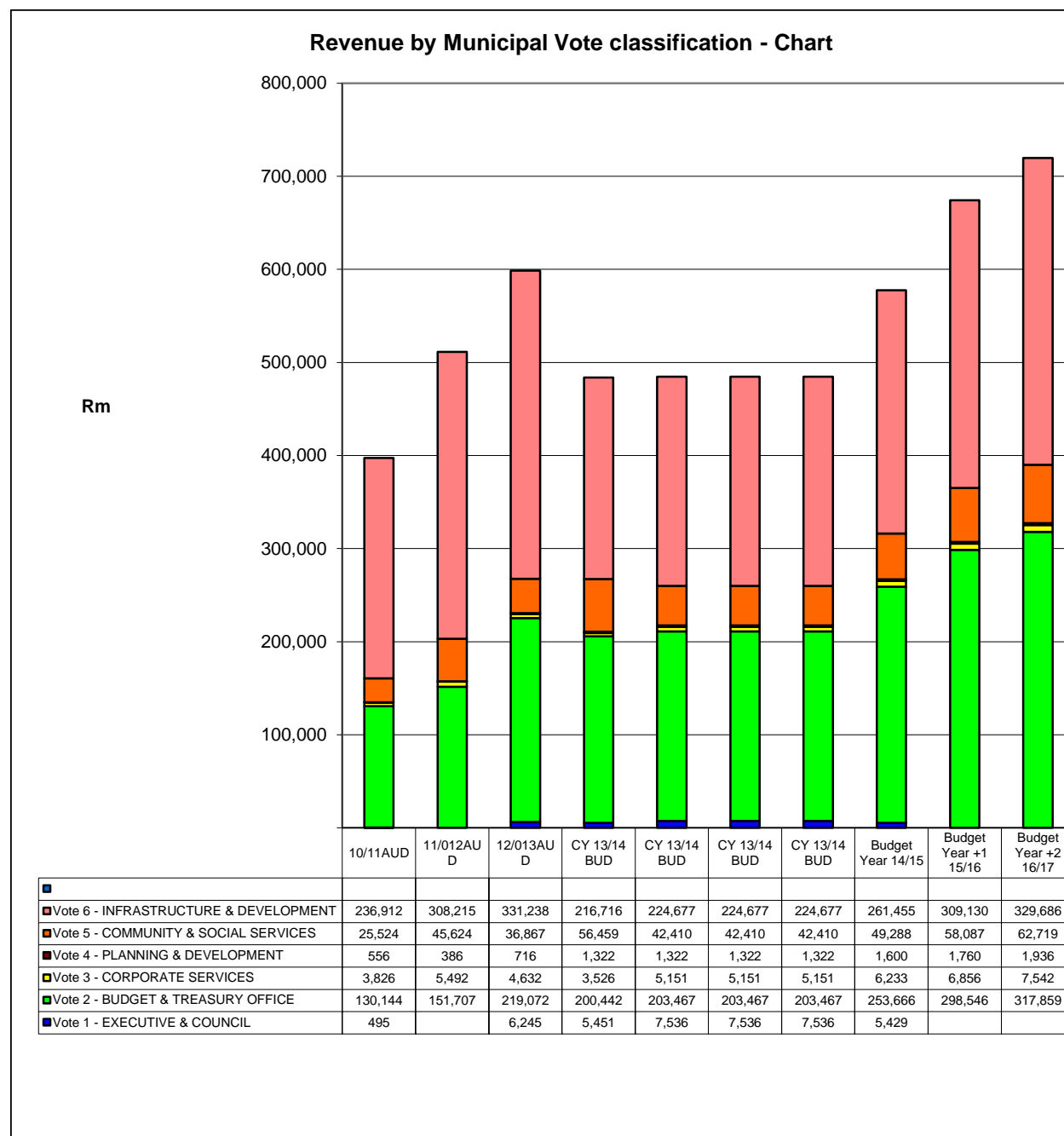
Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote									
Vote 1 - EXECUTIVE & COUNCIL	495	-	6,245	5,451	7,536	7,536	5,429	-	-
Vote 2 - BUDGET & TREASURY OFFICE	130,144	151,707	219,072	200,442	203,467	203,467	253,666	298,546	317,859
Vote 3 - CORPORATE SERVICES	3,826	5,492	4,632	3,526	5,151	5,151	6,233	6,856	7,542
Vote 4 - PLANNING & DEVELOPMENT	556	386	716	1,322	1,322	1,322	1,600	1,760	1,936
Vote 5 - COMMUNITY & SOCIAL SERVICES	25,524	45,624	36,867	56,459	42,410	42,410	49,288	58,087	62,719
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	236,912	308,215	331,238	216,716	224,677	224,677	261,455	309,130	329,686
Vote 7 -	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	397,456	511,424	598,771	483,916	484,564	484,564	577,671	674,378	719,741
Expenditure by Vote to be appropriated									
Vote 1 - EXECUTIVE & COUNCIL	23,949	26,458	34,511	39,619	43,222	43,222	47,118	44,252	46,662
Vote 2 - BUDGET & TREASURY OFFICE	52,739	47,820	58,499	137,171	98,271	98,271	99,640	103,833	109,381
Vote 3 - CORPORATE SERVICES	39,164	39,132	37,035	35,794	38,468	38,468	39,236	42,600	44,902
Vote 4 - PLANNING & DEVELOPMENT	3,527	13,567	14,401	29,565	28,762	28,762	27,711	23,907	21,441
Vote 5 - COMMUNITY & SOCIAL SERVICES	72,917	95,558	95,712	105,942	94,904	94,904	98,625	105,276	110,969
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	211,497	249,480	261,072	204,677	254,484	254,484	269,153	284,753	301,347
Vote 7 -	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	403,793	472,015	501,230	552,768	558,111	558,111	581,483	604,622	634,702
Surplus/(Deficit) for the year	(6,337)	39,409	97,541	(68,852)	(73,547)	(73,547)	(3,811)	69,757	85,039

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

MP324 Nkomazi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	+1 2015/16	+2 2016/17
Revenue by Vote									
Vote 1 - EXECUTIVE & COUNCIL	495	-	6,245	5,451	7,536	7,536	5,429	-	-
1.1 - Mayor & Council									
1.2 - Office of the Speaker					-				
1.3 - Office of the Chief Whipp					-				
1.4 - Municipal Manager	495				-				
1.5 - Extended Public Works Programme (EPWP)			6,245	5,451	7,536	7,536	5,429	-	-
Vote 2 - BUDGET & TREASURY OFFICE	130,144	151,707	219,072	200,442	203,467	203,467	253,666	298,546	317,859
2.1 - Finance	7,242	5,096	35,336	5,088	8,113	8,113	9,816	10,798	11,878
2.2 - Assessment Rates	121,151	144,572	181,436	193,015	193,015	193,015	241,516	285,131	303,263
2.3 - Finance Management Grant (FMG)	1,000	1,250	1,500	1,450	1,450	1,450	1,400	1,650	1,700
2.4 - Municipal Systems Improvement Grant (MSIG)	750	790	800	890	890	890	934	967	1,018
Vote 3 - CORPORATE SERVICES	3,826	5,492	4,632	3,526	5,151	5,151	6,233	6,856	7,542
3.1 - Corporate Services	265	2,967	594	866	1,371	1,371	1,659	1,825	2,007
3.2 - Property Services	3,561	2,525	4,038	2,659	3,780	3,780	4,574	5,031	5,534
Vote 4 - PLANNING & DEVELOPMENT	556	386	716	1,322	1,322	1,322	1,600	1,760	1,936
4.1 - Town Planning	556	386	716	1,322	1,322	1,322	1,600	1,760	1,936
4.2 - Local Economic Development (LED)									
4.3 - Integrated Development Planning (IDP)									
4.4 - Performance Management Services									
Vote 5 - COMMUNITY & SOCIAL SERVICES	25,524	45,624	36,867	56,459	42,410	42,410	49,288	58,087	62,719
5.1 - Socio Economic & Development (Licencing)	46	4	487	-	882	882			
5.2 - Libraries & Archives	122	42	47	35	48	48	58	64	71
5.3 - Cemeteries	23	36	33	43	43	43	52	58	63
5.4 - Disaster Management	732	2,873			-	-	-	-	-
5.5 - Protection Services (Police)	652	614	153	550	550	550	666	732	805
5.6 - Fire	1	2	2	1	4	4	5	5	6
5.7 - Parks	-	-	-	-	-	-	-	-	-
5.8 - Nature conservation	338	1,232	1,168	1,708	1,708	1,708	2,067	2,274	2,501
5.9 - solid waste	16,538	21,909	25,034	28,156	28,156	28,156	33,107	40,287	43,139
5.10 - Vehicle Licensing & Testing	7,071	18,912	9,943	25,966	11,020	11,020	13,334	14,667	16,134
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	236,912	308,215	331,238	216,716	224,677	224,677	261,455	309,130	329,686
6.1 - Civil Administration	-								
6.2 - Sewerage	4,045	2,754	2,725	3,273	3,273	3,273	3,961	4,357	4,793
6.3 - Roads	720	1,171	387	3	8	8	10	11	12
6.4 - water Distribution	86,322	208,294	219,701	111,321	115,860	115,860	133,324	162,917	173,244
6.5 - Electricity Distribution	71,318	92,967	105,294	98,061	101,477	101,477	119,324	136,728	146,279
6.6 - Project Management Unit (PMU)	74,507	3,030	3,131	4,058	4,058	4,058	4,837	5,117	5,358
0									
0									
Total Revenue by Vote	397,456	511,424	598,771	483,916	484,564	484,564	577,671	674,378	719,741



MP324 Nkomazi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	23,949	26,458	34,511	39,619	43,222	43,222	47,118	44,252	46,662
1.1 - Mayor & Council	18,862	18,425	19,290	21,909	23,079	23,079	26,854	28,394	29,946
1.2 - Office of the Speaker	243	1,009	1,441	2,068	2,119	2,119	1,991	2,101	2,216
1.3 - Office of the Chief Whipp	109	517	472	640	660	660	601	637	672
1.4 - Municipal Manager	4,735	6,506	7,991	9,552	9,828	9,828	12,448	13,120	13,828
1.5 - Extended Public Works Programme (EPWP)			5,318	5,451	7,536	7,536	5,224	-	-
0									
Vote 2 - BUDGET & TREASURY OFFICE	52,739	47,820	58,499	137,171	98,271	98,271	99,640	103,833	109,381
2.1 - Finance	50,989	45,914	56,129	134,831	95,931	95,931	97,306	101,216	106,663
2.2 - Assessment Rates	-	-		-	-	-	-	-	-
2.3 - Finance Management Grant (FMG)	1,000	1,267	1,517	1,450	1,450	1,450	1,400	1,650	1,700
2.4 - Municipal Systems Improvement Grant (MSIG)	750	638	854	890	890	890	934	967	1,018
0									
Vote 3 - CORPORATE SERVICES	39,164	39,132	37,035	35,794	38,468	38,468	39,236	42,600	44,902
3.1 - Corporate Services	35,428	37,778	35,050	35,220	38,277	38,277	39,034	42,388	44,679
3.2 - Property Services	3,736	1,355	1,986	574	191	191	201	212	224
0									
Vote 4 - PLANNING & DEVELOPMENT	3,527	13,567	14,401	29,565	28,762	28,762	27,711	23,907	21,441
4.1 - Town Planning	1,665	8,492	8,633	20,928	20,016	20,016	16,738	13,264	10,751
4.2 - Local Economic Development (LED)	1,293	3,463	3,511	5,534	5,656	5,656	7,569	7,054	6,908
4.3 - Integrated Development Planning (IDP)	569	1,299	1,530	1,813	1,799	1,799	1,953	2,058	2,169
4.4 - Performance Management Services	-	314	727	1,290	1,290	1,290	1,452	1,530	1,613
0									
Vote 5 - COMMUNITY & SOCIAL SERVICES	72,917	95,558	95,712	105,942	94,904	94,904	98,625	105,276	110,969
5.1 - Socio Economic & Development (Licencing)	14,082	11,147	12,438	12,736	14,339	14,339	15,066	16,046	16,920
5.2 - Libraries & Archives	1,268	1,516	1,875	2,060	1,973	1,973	2,174	2,292	2,415
5.3 - Cemeteries	3,528	3,140	3,041	2,992	3,446	3,446	3,593	3,787	3,992
5.4 - Disaster Management	9,635	16,290	24,602	18,268	18,071	18,071	18,834	19,957	21,034
5.5 - Protection Services (Police)	7,200	7,331	7,605	8,066	8,198	8,198	9,802	10,331	10,889
5.6 - Fire	238	158	607	47	32	32	34	36	38
5.7 - Parks	362	80	110	101	179	179	107	112	118
5.8 - Nature conservation	4,628	4,762	5,536	5,878	6,195	6,195	6,578	6,933	7,307
5.9 - solid waste	23,649	32,166	29,398	29,025	29,676	29,676	30,191	32,032	33,762
5.10 - Vehicle Licensing & Testing	8,325	18,968	10,499	26,770	12,795	12,795	12,246	13,751	14,493
0									
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	211,497	249,480	261,072	204,677	254,484	254,484	269,153	284,753	301,347
6.1 - Civil Administration	11,293	10,265	10,482	12,386	12,272	12,272	11,390	12,010	12,665
6.2 - Sewerage	11,303	10,813	11,132	3,339	3,511	3,511	3,539	3,731	3,932
6.3 - Roads	27,305	37,208	30,975	21,383	31,434	31,434	32,160	33,897	35,727
6.4 - water Distribution	98,149	108,355	115,137	85,389	121,836	121,836	124,970	130,908	137,167
6.5 - Electricity Distribution	60,543	79,755	89,890	78,129	80,868	80,868	91,701	98,523	105,865
6.6 - Project Management Unit (PMU)	2,904	3,085	3,456	4,052	4,563	4,563	5,392	5,683	5,990
0									
Total Expenditure by Vote	403,793	472,015	501,230	552,768	558,111	558,111	581,483	604,622	634,702
Surplus/(Deficit) for the year	(6,337)	39,409	97,541	(68,852)	(73,547)	(73,547)	(3,811)	69,757	85,039

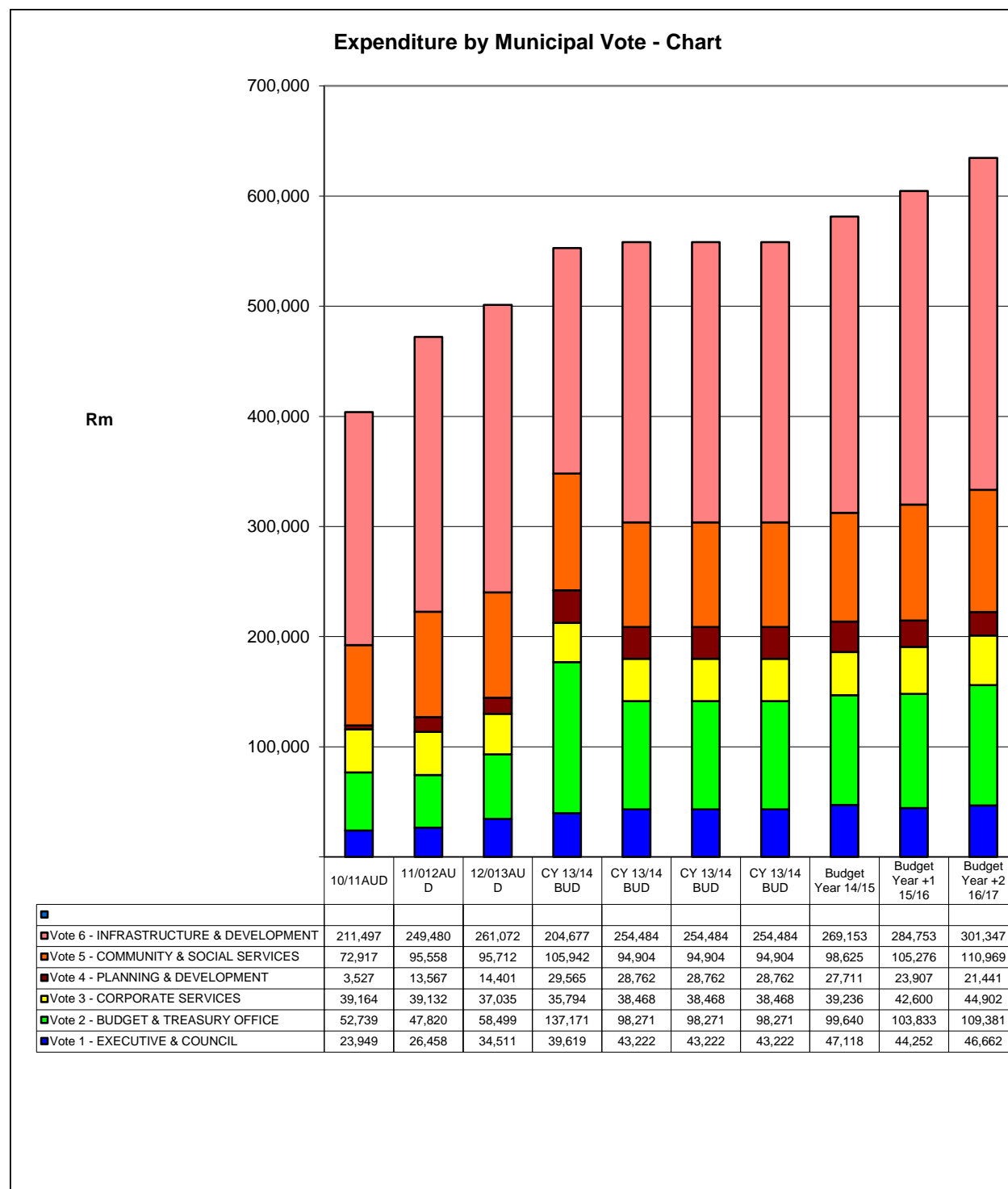
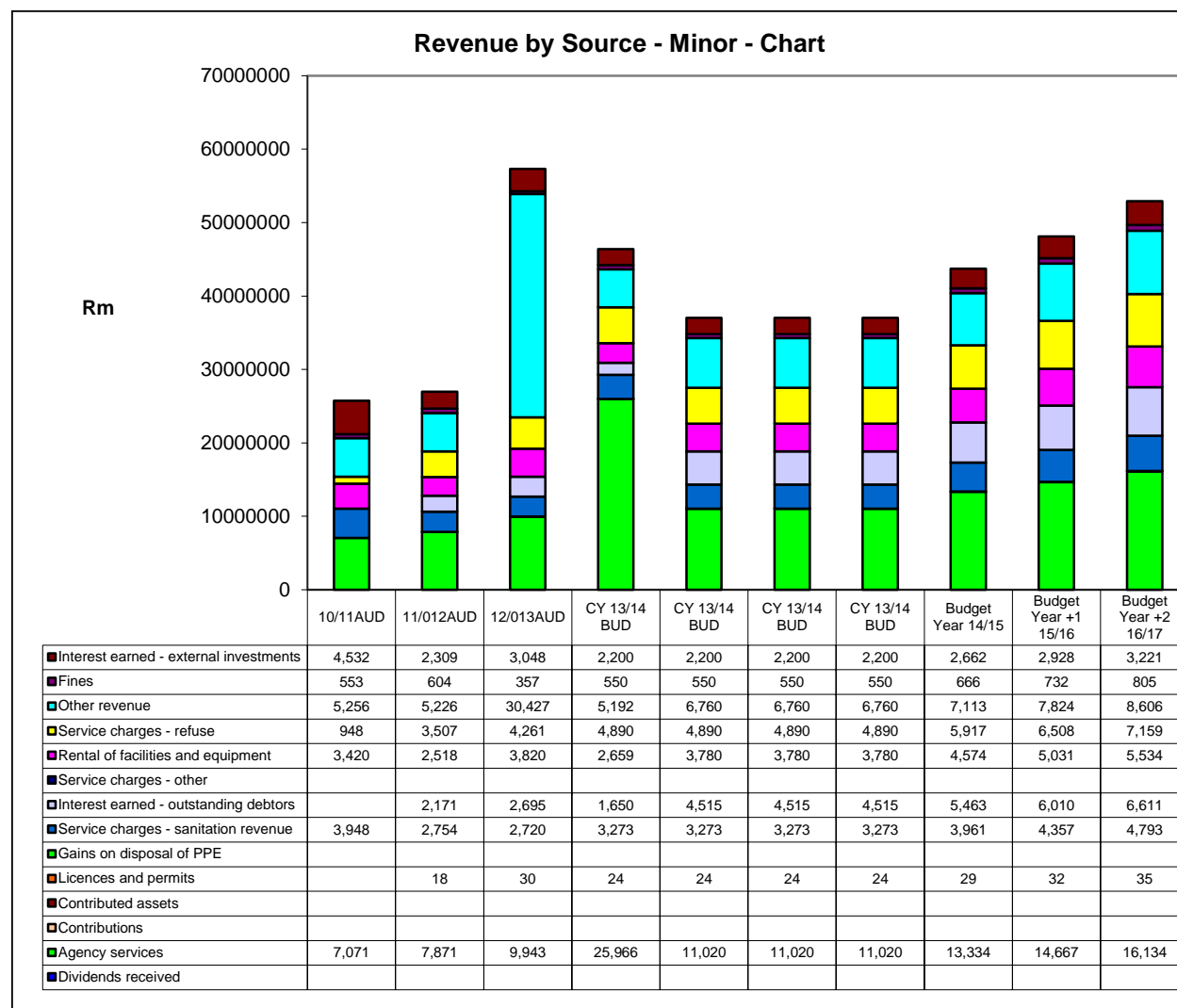
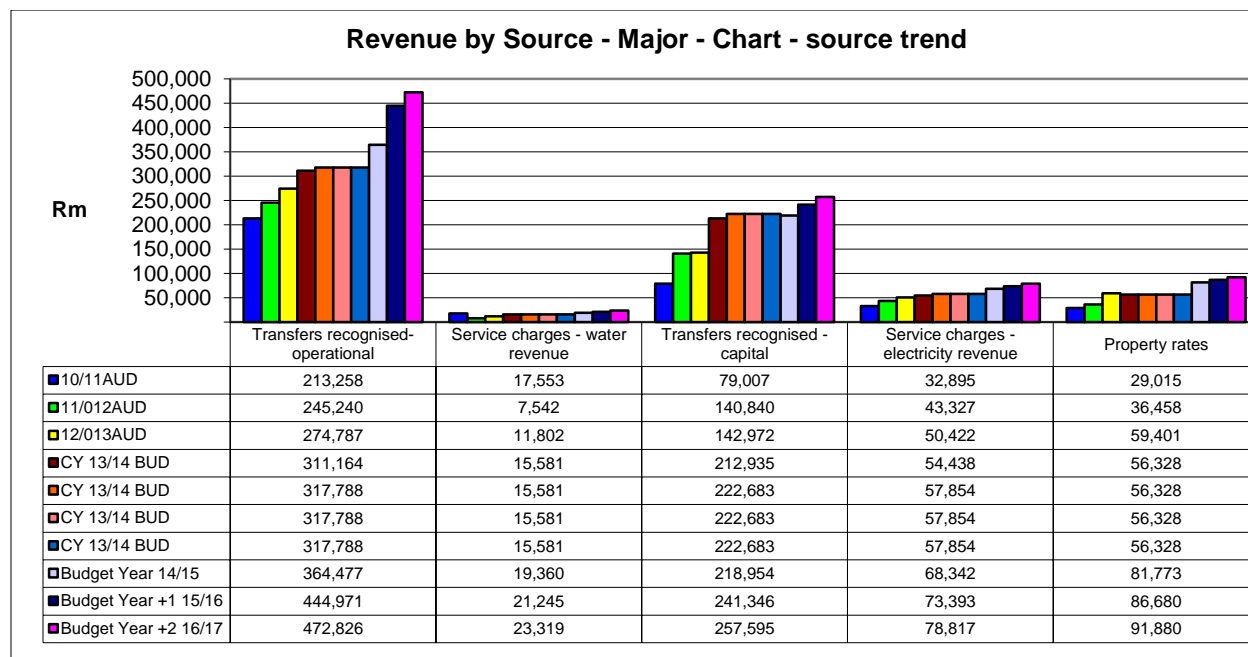
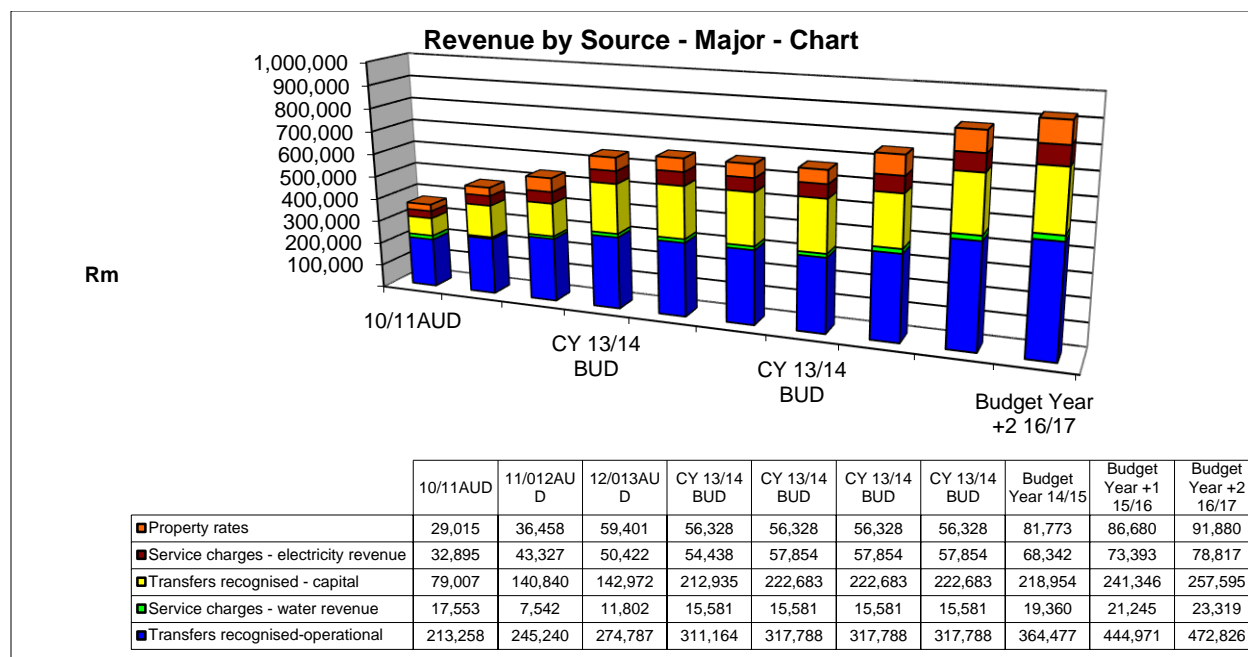
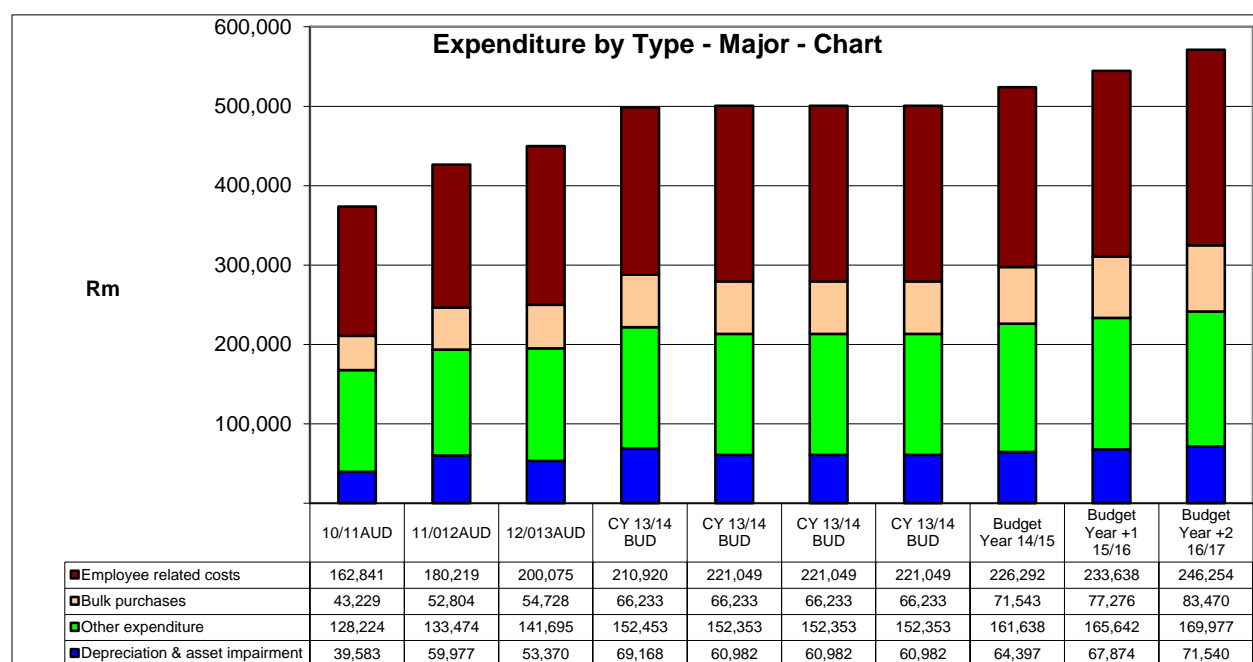
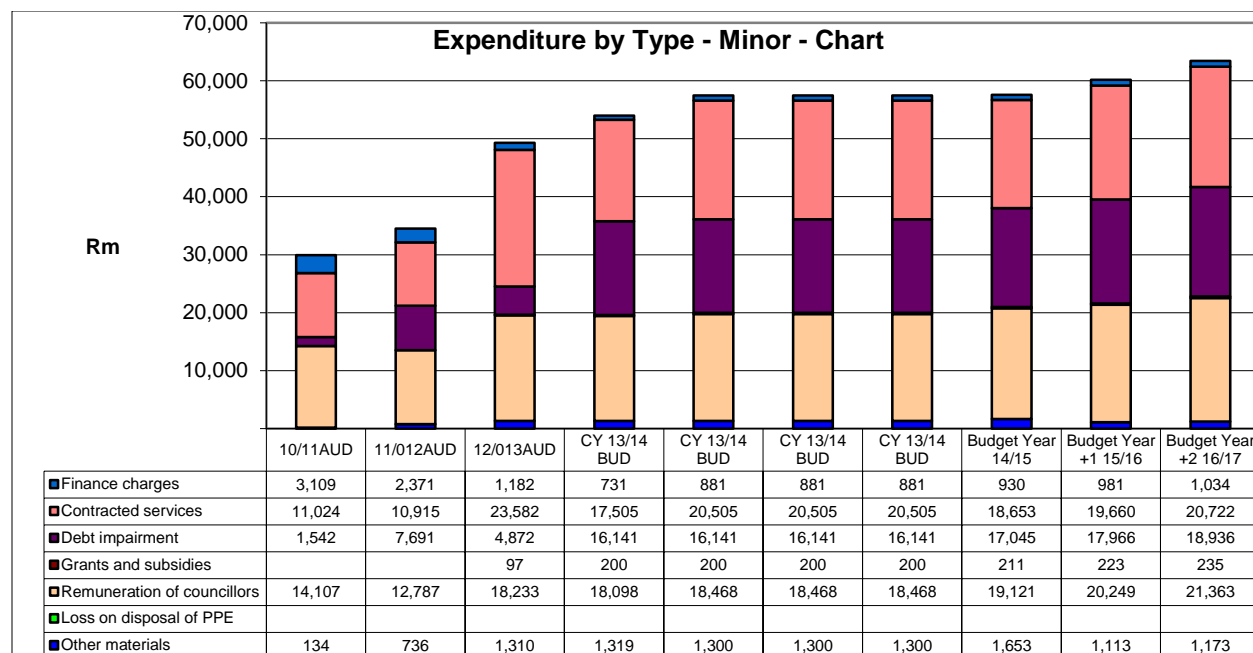


Table A4 - Budgeted Financial Performance (revenue and expenditure)**MP324 Nkomazi - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue By Source										
Property rates	29,015	36,458	59,401	56,328	56,328	56,328	56,328	81,773	86,680	91,880
Property rates - penalties & collection charges										
Service charges - electricity revenue	32,895	43,327	50,422	54,438	57,854	57,854	57,854	68,342	73,393	78,817
Service charges - water revenue	17,553	7,542	11,802	15,581	15,581	15,581	15,581	19,360	21,245	23,319
Service charges - sanitation revenue	3,948	2,754	2,720	3,273	3,273	3,273	3,273	3,961	4,357	4,793
Service charges - refuse revenue	948	3,507	4,261	4,890	4,890	4,890	4,890	5,917	6,508	7,159
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3,420	2,518	3,820	2,659	3,780	3,780	3,780	4,574	5,031	5,534
Interest earned - external investments	4,532	2,309	3,048	2,200	2,200	2,200	2,200	2,662	2,928	3,221
Interest earned - outstanding debtors	-	2,171	2,695	1,650	4,515	4,515	4,515	5,463	6,010	6,611
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	553	604	357	550	550	550	550	666	732	805
Licences and permits	-	18	30	24	24	24	24	29	32	35
Agency services	7,071	7,871	9,943	25,966	11,020	11,020	11,020	13,334	14,667	16,134
Transfers recognised - operational	213,258	245,240	274,787	311,164	317,788	317,788	317,788	364,477	444,971	472,826
Other revenue	5,256	5,226	30,427	5,192	6,760	6,760	6,760	7,113	7,824	8,606
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)	318,449	359,544	453,712	483,916	484,564	484,564	484,564	577,671	674,378	719,741
Expenditure By Type										
Employee related costs	162,841	180,219	200,075	210,920	221,049	221,049	221,049	226,292	233,638	246,254
Remuneration of councillors	14,107	12,787	18,233	18,098	18,468	18,468	18,468	19,121	20,249	21,363
Debt impairment	1,542	7,691	4,872	16,141	16,141	16,141	16,141	17,045	17,966	18,936
Depreciation & asset impairment	39,583	59,977	53,370	69,168	60,982	60,982	60,982	64,397	67,874	71,540
Finance charges	3,109	2,371	1,182	731	881	881	881	930	981	1,034
Bulk purchases	43,229	52,804	54,728	66,233	66,233	66,233	66,233	71,543	77,276	83,470
Other materials	134	736	1,310	1,319	1,300	1,300	1,300	1,653	1,113	1,173
Contracted services	11,024	10,915	23,582	17,505	20,505	20,505	20,505	18,653	19,660	20,722
Transfers and grants	-	-	97	200	200	200	200	211	223	235
Other expenditure	128,224	133,474	141,695	152,453	152,353	152,353	152,353	161,638	165,642	169,977
Loss on disposal of PPE										
Total Expenditure	403,793	460,975	499,143	552,768	558,111	558,111	558,111	581,483	604,622	634,702
Surplus/(Deficit)	(85,344)	(101,431)	(45,431)	(68,852)	(73,547)	(73,547)	(73,547)	(3,811)	69,757	85,039
Transfers recognised - capital	79,007	140,840	142,972	212,935	222,683	222,683	222,683	219,382	241,346	257,595
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Taxation										
Surplus/(Deficit) after taxation	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634







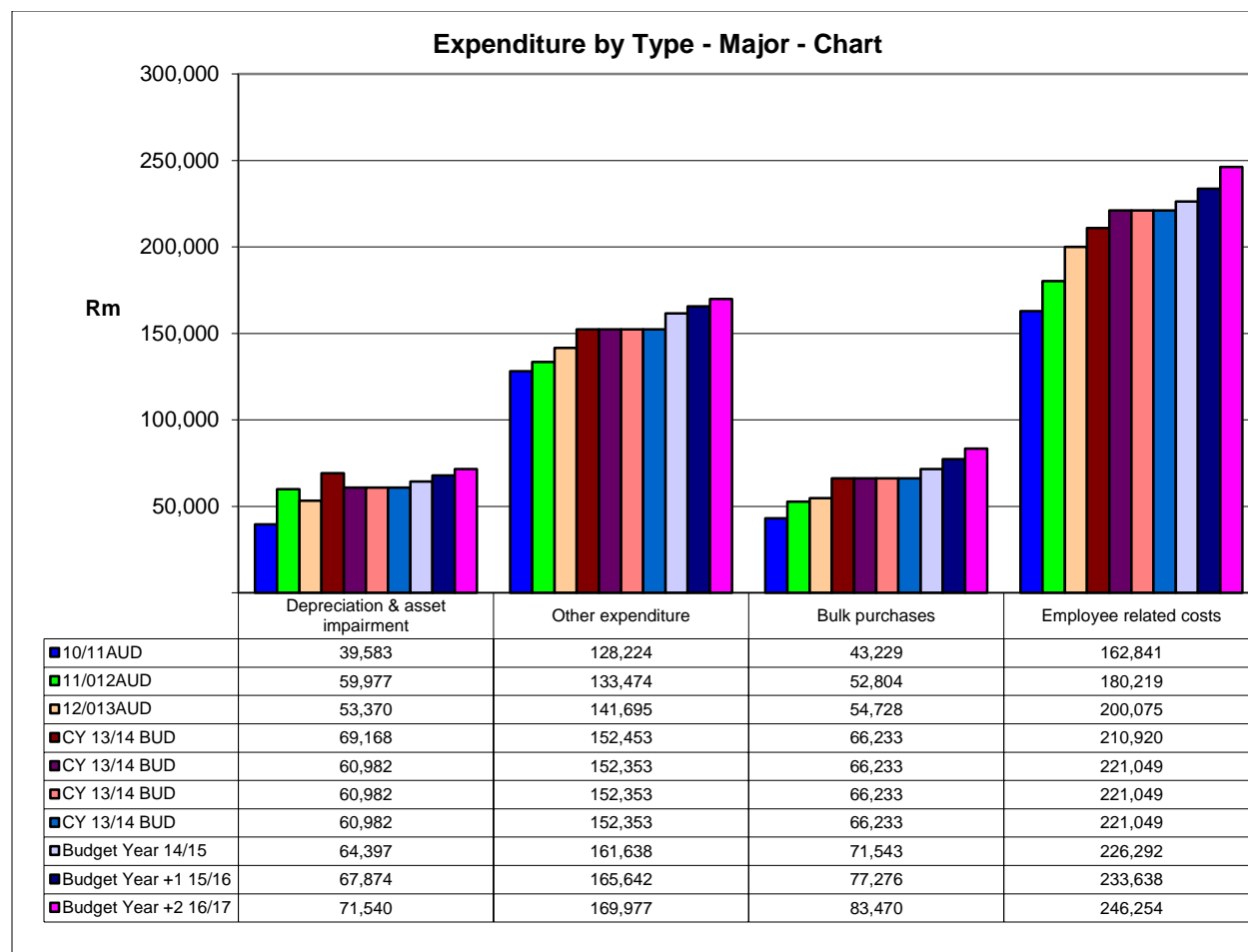


Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**MP324 Nkomazi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	3,557	18,253	9,285
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	-	-	-	171,494	174,693	174,693	174,693	164,297	157,385	124,045
Vote 7 -	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	171,494	174,693	174,693	174,693	167,854	175,638	133,330
Single-year expenditure to be appropriated										
Vote 1 - EXECUTIVE & COUNCIL	362	176	114	593	-	-	-	227	-	-
Vote 2 - BUDGET & TREASURY OFFICE	236	747	104	212	212	212	212	200	-	-
Vote 3 - CORPORATE SERVICES	1,081	2,052	1,923	2,710	2,710	2,710	2,710	2,000	420	-
Vote 4 - PLANNING & DEVELOPMENT	-	-	-	350	350	350	350	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	9,414	4,511	8,854	10,993	26,061	26,061	26,061	1,100	10,400	24,007
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	105,619	149,824	120,950	43,406	36,865	36,865	36,865	59,525	64,543	106,009
Vote 7 -	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	116,712	157,309	131,945	58,263	66,199	66,199	66,199	63,052	75,363	130,015
Total Capital Expenditure - Vote	116,712	157,309	131,945	229,757	240,891	240,891	240,891	230,907	251,001	263,345
Capital Expenditure - Standard										
Governance and administration	1,679	2,975	2,142	3,515	2,922	2,922	2,922	2,427	420	-
Executive and council	362	176	114	593	-	-	-	227	-	-
Budget and treasury office	236	747	104	212	212	212	212	200	-	-
Corporate services	1,081	2,052	1,923	2,710	2,710	2,710	2,710	2,000	420	-
Community and public safety	892	380	427	350	350	350	350	-	2,400	-
Community and social services	840	10	425	200	200	200	200	-	400	-
Sport and recreation	27	-	-	-	-	-	-	-	-	-
Public safety	24	370	2	150	150	150	150	-	2,000	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	41,797	49,945	19,786	43,433	63,372	63,372	63,372	67,045	64,304	61,291
Planning and development	5,216	4,131	7,338	7,893	19,280	19,280	19,280	3,057	24,253	33,291
Road transport	35,719	45,814	11,782	35,540	44,091	44,091	44,091	63,987	40,051	28,000
Environmental protection	863	-	667	-	-	-	-	-	-	-
Trading services	72,345	104,010	109,590	182,460	174,248	174,248	174,248	161,435	183,877	202,054
Electricity	7,850	8,075	19,618	26,175	27,100	27,100	27,100	14,600	25,700	35,750
Water	59,676	88,734	86,736	139,985	127,167	127,167	127,167	123,135	132,177	136,304
Waste water management	2,375	7,201	2,813	15,000	15,000	15,000	15,000	22,500	24,000	30,000
Waste management	2,444	-	423	1,300	4,981	4,981	4,981	1,200	2,000	-
Other										
Total Capital Expenditure - Standard	116,712	157,309	131,945	229,757	240,891	240,891	240,891	230,907	251,001	263,345
Funded by:										
National Government	79,007	140,840	142,972	212,935	222,683	222,683	222,683	219,382	241,346	257,595
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79,007	140,840	142,972	212,935	222,683	222,683	222,683	219,382	241,346	257,595
Public contributions & donations										
Borrowing										
Internally generated funds	37,706	16,470	-	16,822	18,208	18,208	18,208	11,525	9,655	5,750
Total Capital Funding	116,712	157,309	142,972	229,757	240,891	240,891	240,891	230,907	251,001	263,345

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

MP324 Nkomazi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Vote 5 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	3,557	18,253	9,285
5.1 - Socio Economic & Development (Licencing & Regulation)								2,557	16,253	9,285
5.2 - Libraries & Archives								-	-	-
5.3 - Cemeteries								-	-	-
5.4 - Disaster Management								-	-	-
5.5 - Protection Services (Police)								-	-	-
5.6 - Fire								-	-	-
5.7 - Parks								-	-	-
5.8 - Nature conservation								-	-	-
5.9 - solid waste								1,000	2,000	-
5.10 - Vehicle Licensing & Testing								-	-	-
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	-	-	-	171,494	174,693	174,693	174,693	164,297	157,385	124,045
6.1 - Civil Administration								-	-	-
6.2 - Sewerage				15,000	15,000	15,000	15,000	22,500	24,000	30,000
6.3 - Roads				33,700	42,251	42,251	42,251	63,587	27,901	28,000
6.4 - water Distribution				96,994	90,717	90,717	90,717	77,010	104,184	64,595
6.5 - Electricity Distribution				25,800	26,725	26,725	26,725	1,200	1,300	1,450
6.6 - Project Management Unit (PMU)								-	-	-
Capital multi-year expenditure sub-total	-	-	-	171,494	174,693	174,693	174,693	167,854	175,638	133,330
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 1 - EXECUTIVE & COUNCIL	362	176	114	593	-	-	-	227	-	-
1.1 - Mayor & Council	362	176	114							
1.2 - Office of the Speaker										
1.3 - Office of the Chief Whipp										
1.4 - Municipal Manager										
1.5 - Extended Public Works Programme (EPWP)				593				227	-	-
0										
Vote 2 - BUDGET & TREASURY OFFICE	236	747	104	212	212	212	212	200	-	-
2.1 - Finance	236	747	104	112	112	112	112			
2.2 - Assessment Rates				-	-	-	-			
2.3 - Finance Management Grant (FMG)				100	100	100	100	200	-	-
2.4 - Municipal Systems Improvement Grant (MSIG)										
0										
Vote 3 - CORPORATE SERVICES	1,081	2,052	1,923	2,710	2,710	2,710	2,710	2,000	420	-
3.1 - Corporate Services				2,710	2,710	2,710	2,710	2,000	420	-
3.2 - Property Services	1,081	2,052	1,923							
0										
Vote 4 - PLANNING & DEVELOPMENT	-	-	-	350	350	350	350	-	-	-
4.1 - Town Planning				350	350	350	350			
4.2 - Local Economic Development (LED)										
4.3 - Intergrated Development Planning (IDP)										
4.4 - Performance Management Services										
0										
Vote 5 - COMMUNITY & SOCIAL SERVICES	9,414	4,511	8,854	10,993	26,061	26,061	26,061	1,100	10,400	24,007
5.1 - Socio Economic & Development (Licen	5,216	4,131	7,338	7,543	18,930	18,930	18,930	500	8,000	24,007
5.2 - Libraries & Archives										
5.3 - Cemeteries	840	10	427	200	200	200	200		400	
5.4 - Disaster Management	24	370								
5.5 - Protection Services (Police)				150	150	150	150			
5.6 - Fire				-	-	-	-		2,000	
5.7 - Parks	27									
5.8 - Nature conservation	863	-	667							
5.9 - solid waste	2,444		423		4,981	4,981	4,981	200		
5.10 - Vehicle Licensing & Testing	-	-		1,800	1,800	1,800	1,800	400		
0										
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	105,619	149,824	120,950	43,406	36,865	36,865	36,865	59,525	64,543	106,009
6.1 - Civil Administration										
6.2 - Sewerage	2,375	7,201	2,813							
6.3 - Roads	35,719	45,814	11,782	40	40	40	40		12,150	
6.4 - water Distribution	59,676	88,734	86,736	42,991	36,450	36,450	36,450	46,125	27,993	71,709
6.5 - Electricity Distribution	7,850	8,075	19,618	375	375	375	375	13,400	24,400	34,300
6.6 - Project Management Unit (PMU)										
0										
Capital single-year expenditure sub-total	116,712	157,309	131,945	58,263	66,199	66,199	66,199	63,052	75,363	130,015
Total Capital Expenditure	116,712	157,309	131,945	229,757	240,891	240,891	240,891	230,907	251,001	263,345

Table A6 -Budgeted Financial Position**MP324 Nkomazi - Table A6 Budgeted Financial Position**

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
ASSETS										
Current assets										
Cash	4,946	12,506	2,614	3,080	2,770	2,770	2,770	32,302	139,080	266,897
Call investment deposits	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Consumer debtors	29,869	28,130	48,329	34,858	55,044	55,044	55,044	74,456	94,835	116,898
Other debtors	9,805	5,633	11,287	4,631	9,759	9,759	9,759	10,334	10,892	11,481
Current portion of long-term receivables										
Inventory	623	881	1,021	695	695	695	695	737	776	818
Total current assets	50,243	52,150	68,252	48,264	73,268	73,268	73,268	122,829	250,584	401,094
Non current assets										
Long-term receivables										
Investments										
Investment property	37,937	34,937	34,937	37,937	34,937	34,937	34,937	34,937	34,937	34,937
Investment in Associate										
Property, plant and equipment	1,187,595	1,293,736	1,368,913	1,557,734	1,583,816	1,583,816	1,548,822	1,715,332	1,898,459	2,090,265
Agricultural										
Biological										
Intangible	152	191	245	496	188	188	188	388	388	388
Other non-current assets		3,072	4,889	5,614	2,813	2,813	2,813	2,813	2,813	2,813
Total non current assets	1,225,685	1,331,935	1,408,983	1,601,782	1,621,753	1,621,753	1,586,760	1,753,470	1,936,597	2,128,402
TOTAL ASSETS	1,275,927	1,384,085	1,477,235	1,650,046	1,695,022	1,695,022	1,660,028	1,876,298	2,187,180	2,529,496
LIABILITIES										
Current liabilities										
Bank overdraft	12,986	16,025	-							
Borrowing	2,617	1,159	365	116	365	365	365	365	365	365
Consumer deposits										
Trade and other payables	60,257	88,348	127,279	88,115	193,166	193,166	158,172	81,000	85,374	89,984
Provisions	22,582	5,658	5,685	8,398	8,815	8,815	8,815	10,580	11,151	11,753
Total current liabilities	98,443	111,189	133,329	96,629	202,345	202,345	167,351	91,944	96,890	102,102
Non current liabilities										
Borrowing	5,355	3,829	3,260	2,709	2,896	2,896	2,896	2,417	1,812	1,208
Provisions	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	5,355	3,829	3,260	2,709	2,896	2,896	2,896	2,417	1,812	1,208
TOTAL LIABILITIES	103,798	115,019	136,589	99,338	205,241	205,241	170,247	94,361	98,702	103,310
NET ASSETS	1,172,129	1,269,067	1,340,646	1,550,708	1,489,781	1,489,781	1,489,781	1,781,937	2,088,478	2,426,186
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	1,172,129	1,269,067	1,340,646	1,550,708	1,489,781	1,489,781	1,489,781	1,781,937	2,088,478	2,426,186
Reserves	-	-	-	-	-	-	-	-	-	-
Minorities' interests										
TOTAL COMMUNITY WEALTH/EQUITY	1,172,129	1,269,067	1,340,646	1,550,708	1,489,781	1,489,781	1,489,781	1,781,937	2,088,478	2,426,186

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3 which can be found on page 50) providing a detailed analysis of the major components of a number of items, including:
 - ✓ Call investments deposits;
 - ✓ Consumer debtors;
 - ✓ Property, plant and equipment;
 - ✓ Trade and other payables;
 - ✓ Provisions non-current;
 - ✓ Changes in net assets; and
 - ✓ Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

Table A7 - Budgeted Cash Flow Statement**MP324 Nkomazi - Table A7 Budgeted Cash Flows**

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	86,338	129,436	157,439	152,761	143,919	143,919	143,919	168,859	181,671	195,501
Government - operating	217,758	248,266	274,787	311,164	317,788	317,788	317,788	364,477	444,971	472,826
Government - capital	74,507	137,810	142,972	212,935	222,683	222,683	222,683	219,382	241,346	257,595
Interest	4,532	2,309	3,048	2,200	6,715	6,715	6,715	8,125	8,938	9,832
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(312,645)	(352,036)	(437,249)	(460,292)	(448,613)	(448,613)	(448,613)	(498,899)	(517,579)	(542,959)
Finance charges	(2,580)	(2,003)	(979)	(615)	(881)	(881)	(881)	(930)	(981)	(1,034)
Transfers and Grants	-	(61)	(97)	(200)	(200)	(200)	(200)	(211)	(223)	(235)
NET CASH FROM/(USED) OPERATING ACTIVITIES	67,909	163,720	139,920	217,954	241,411	241,411	241,411	260,803	358,144	391,527
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets	(116,712)	(157,309)	(131,945)	(229,757)	(240,891)	(240,891)	(240,891)	(230,907)	(251,001)	(263,345)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(116,712)	(157,309)	(131,945)	(229,757)	(240,891)	(240,891)	(240,891)	(230,907)	(251,001)	(263,345)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing	(2,456)	(1,889)	(1,842)	(116)	(365)	(365)	(365)	(365)	(365)	(365)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2,456)	(1,889)	(1,842)	(116)	(365)	(365)	(365)	(365)	(365)	(365)
NET INCREASE/ (DECREASE) IN CASH HELD	(51,260)	4,522	6,133	(11,920)	156	156	156	29,532	106,778	127,817
Cash/cash equivalents at the year begin:	48,220	(3,040)	1,481	15,000	7,614	7,614	7,614	7,770	37,302	144,080
Cash/cash equivalents at the year end:	(3,040)	1,481	7,614	3,080	7,770	7,770	7,770	37,302	144,080	271,897

1. The budgeted cash flow statement shows the expected level of cash in-flow versus cash out-flows that is likely to result from the implementation of the budget.
2. It can be seen that the is currently operating at a deficit , this unsustainable cash position had to be addressed as a matter of urgency and various interventions needs to implemented such as the reduction of expenditure allocations and implementation of the revenue enhancement strategy.

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

MP324 Nkomazi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available										
Cash/cash equivalents at the year end	(3,040)	1,481	7,614	3,080	7,770	7,770	7,770	37,302	144,080	271,897
Other current investments > 90 days	-	-	0	5,000	0	0	0	-	-	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	(3,040)	1,481	7,614	8,080	7,770	7,770	7,770	37,302	144,080	271,897
Application of cash and investments										
Unspent conditional transfers	16,975	7,811	16,372	-	16,372	16,372	16,372	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	9,252	41,515	57,542	52,746	120,125	120,125	85,131	12,993	565	(13,006)
Other provisions	-	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	26,228	49,327	73,913	52,746	136,497	136,497	101,503	12,993	565	(13,006)
Surplus(shortfall)	(29,268)	(47,845)	(66,299)	(44,666)	(128,726)	(128,726)	(93,733)	24,309	143,515	284,903

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

Table A9 - Asset Management

MP324 Nkomazi - Table A9 Asset Management

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	67,005	64,990	45,887	66,841	65,278	65,278	180,654	195,071	252,507
Infrastructure - Road transport	18,484	45,253	10,017	7,000	7,000	7,000	61,987	39,901	28,000
Infrastructure - Electricity	7,850	—	18,817	—	20,925	20,925	11,500	22,500	32,500
Infrastructure - Water	23,259	11,104	9,642	14,273	10,992	10,992	79,814	89,914	133,709
Infrastructure - Sanitation	2,375	—	—	—	15,000	15,000	22,500	24,000	30,000
Infrastructure - Other	—	347	—	1,000	1,000	1,000	200	—	—
Infrastructure	51,967	56,703	38,476	22,273	54,916	54,916	176,002	176,316	224,209
Community	—	—	219	42,543	7,543	7,543	—	13,500	28,298
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Other assets	15,038	8,286	7,192	1,675	2,818	2,818	4,452	5,255	—
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	350	—	—	200	—	—
Total Renewal of Existing Assets	49,708	48,088	83,721	162,916	175,614	175,614	50,253	55,931	10,838
Infrastructure - Road transport	17,059	—	495	29,350	37,051	37,051	1,800	—	—
Infrastructure - Electricity	—	11	—	5,800	5,800	5,800	3,000	3,100	3,250
Infrastructure - Water	28,991	37,290	74,517	122,876	114,604	114,604	42,895	42,078	2,595
Infrastructure - Sanitation	—	6,523	423	—	—	—	—	—	—
Infrastructure - Other	—	—	1,918	1,800	3,681	3,681	—	—	—
Infrastructure	46,050	43,823	77,352	159,826	161,136	161,136	47,695	45,178	5,845
Community	3,658	3,642	6,243	—	11,387	11,387	2,557	10,753	4,993
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Other assets	—	622	125	3,090	3,090	3,090	—	—	—
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	—	—	—	—	—	—
Total Capital Expenditure	35,543	45,253	10,512	36,350	44,051	44,051	63,787	39,901	28,000
Infrastructure - Road transport	7,850	11	18,817	5,800	26,725	26,725	14,500	25,600	35,750
Infrastructure - Electricity	52,250	48,393	84,159	137,150	125,596	125,596	122,710	131,992	136,304
Infrastructure - Water	2,375	6,523	423	—	15,000	15,000	22,500	24,000	30,000
Infrastructure - Sanitation	—	347	1,918	2,800	4,681	4,681	200	—	—
Infrastructure - Other	98,017	100,527	115,828	182,100	216,052	216,052	223,697	221,493	230,054
Infrastructure	3,658	3,642	6,462	42,543	18,930	18,930	2,557	24,253	33,291
Community	—	—	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Other assets	15,038	8,909	7,317	4,765	5,908	5,908	4,452	5,255	—
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	350	—	—	200	—	—
TOTAL CAPITAL EXPENDITURE - Asset class	116,712	113,077	129,608	229,757	240,891	240,891	230,907	251,001	263,345
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	133,961	154,744	146,427	178,462	181,223	181,223	235,236	264,836	281,979
Infrastructure - Electricity	56,248	57,241	81,775	86,705	105,484	105,484	116,800	139,044	171,257
Infrastructure - Water	418,616	446,419	519,258	609,462	612,857	612,857	705,469	805,737	908,605
Infrastructure - Sanitation	8,617	21,248	10,001	30,944	24,783	24,783	47,053	70,810	100,555
Infrastructure - Other	4,800	575,653	7,143	6,643	11,689	11,689	11,747	11,597	11,439
Infrastructure	622,243	1,255,304	764,603	912,216	936,035	936,035	1,116,304	1,292,025	1,473,834
Community	519,178	—	562,664	562,626	576,191	576,191	569,353	583,703	606,557
Heritage assets	5,614	3,072	2,813	5,614	2,813	2,813	2,813	2,813	2,813
Investment properties	37,937	34,937	34,937	37,937	34,937	34,937	34,937	34,937	34,937
Other assets	40,560	38,431	43,723	82,893	71,589	71,589	29,674	22,731	9,874
Agricultural Assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	152	191	245	496	188	188	388	388	388
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,225,685	1,331,935	1,408,983	1,601,782	1,621,753	1,621,753	1,753,470	1,936,597	2,128,402
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	39,583	59,977	53,370	69,168	60,982	60,982	64,397	67,874	71,540
Repairs and Maintenance by Asset Class	25,323	21,675	22,682	31,124	36,425	36,425	38,151	42,793	44,296
Infrastructure - Road transport	—	2,594	2,291	3,250	3,250	3,250	3,432	3,618	3,813
Infrastructure - Electricity	—	1,321	4,838	2,568	2,568	2,568	4,032	4,250	4,480
Infrastructure - Water	—	12,896	11,171	14,330	19,670	19,670	19,009	22,387	22,786
Infrastructure - Sanitation	—	950	1,886	2,213	2,213	2,213	2,337	2,463	2,596
Infrastructure - Other	—	2,009	986	2,015	2,015	2,015	1,936	2,252	2,373
Infrastructure	—	19,770	21,171	24,376	29,715	29,715	30,746	34,969	36,048
Community	—	39	—	36	36	36	46	48	51
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Other assets	25,323	1,866	1,511	6,713	6,674	6,674	7,359	7,776	8,198
TOTAL EXPENDITURE OTHER ITEMS	64,906	81,651	76,052	100,292	97,407	97,407	102,548	110,667	115,836

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

A10 - Basic Service Delivery Measurement

MP324 Nkomazi - Table A10 Basic service delivery measurement

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets									
Water:									
Piped water inside dwelling	8,745	14,118	14,334	14,334	14,334	14,334	14,334	14,334	14,334
Piped water inside yard (but not in dwelling)	26,059	42,068	42,714	42,714	42,714	42,714	42,714	42,714	42,714
Using public tap (at least min.service level)	18,429	29,751	30,207	30,207	30,207	30,207	30,207	30,207	30,207
Other water supply (at least min.service level)	5,458	8,812	1,732	1,732	1,732	1,732	1,732	1,732	1,732
<i>Minimum Service Level and Above sub-total</i>	58,691	94,748	88,987	88,987	88,987	88,987	88,987	88,987	88,987
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply	19,564	14,673	7,215	7,215	7,215	7,215	7,215	7,215	7,215
<i>Below Minimum Service Level sub-total</i>	19,564	14,673	7,215	7,215	7,215	7,215	7,215	7,215	7,215
Total number of households	78,254	109,421	96,202	96,202	96,202	96,202	96,202	96,202	96,202
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	4,382	6,583	5,387	5,387	5,387	5,387	5,387	5,387	5,387
Flush toilet (with septic tank)	1,487	2,234	5,387	5,387	1,828	1,828	1,828	1,828	1,828
Chemical toilet	29,267	44,970	5,387	5,387	35,980	35,980	35,980	35,980	35,980
Pit toilet (ventilated)	28,015	42,087	5,387	5,387	34,440	34,440	34,440	34,440	34,440
Other toilet provisions (> min.service level)	1,565	2,351	5,387	5,387	1,924	1,924	1,924	1,924	1,924
<i>Minimum Service Level and Above sub-total</i>	64,716	98,225	26,937	26,937	79,559	79,559	79,559	79,559	79,559
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions	13,538	11,196	16,643	16,643	16,643	16,643	16,643	16,643	16,643
<i>Below Minimum Service Level sub-total</i>	13,538	11,196	16,643	16,643	16,643	16,643	16,643	16,643	16,643
Total number of households	78,254	109,421	43,580	43,580	96,202	96,202	96,202	96,202	96,202
Energy:									
Electricity (at least min.service level)	32,673	71,337	40,588	40,588	40,588	40,588	40,588	40,588	40,588
Electricity - prepaid (min.service level)	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837
<i>Minimum Service Level and Above sub-total</i>	34,510	73,174	42,425	42,425	42,425	42,425	42,425	42,425	42,425
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources	43,744	36,247	53,777	53,777	53,777	53,777	53,777	53,777	53,777
<i>Below Minimum Service Level sub-total</i>	43,744	36,247	53,777	53,777	53,777	53,777	53,777	53,777	53,777
Total number of households	78,254	109,421	96,202	96,202	96,202	96,202	96,202	96,202	96,202
Refuse:									
Removed at least once a week	22,068	30,857	30,857	30,857	30,857	30,857	30,857	30,857	30,857
<i>Minimum Service Level and Above sub-total</i>	22,068	30,857	30,857	30,857	30,857	30,857	30,857	30,857	30,857
Removed less frequently than once a week	2,582	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611
Using communal refuse dump	939	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313
Using own refuse dump	50,161	70,139	56,920	56,920	56,920	56,920	56,920	56,920	56,920
Other rubbish disposal									
No rubbish disposal	2,504	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501
<i>Below Minimum Service Level sub-total</i>	56,186	78,564	65,345	65,345	65,345	65,345	65,345	65,345	65,345
Total number of households	78,254	109,421	96,202	96,202	96,202	96,202	96,202	96,202	96,202
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	57,988	91,497	93,434	93,434	93,434	93,434	93,434	93,434	93,434
Sanitation (free minimum level service)	—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)	1,480	1,480	—	—	—	—	—	—	—
Refuse (removed at least once a week)	51,178	51,178	51,178	51,178	51,178	51,178	51,178	51,178	51,178
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)	1,065	1,848	2,534	2,534	2,534	2,534	2,534	2,534	2,534
Sanitation (free sanitation service)	—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)	—	1,000	—	—	—	—	—	—	—
Refuse (removed once a week)	—	—	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Total cost of FBS provided (minimum social package)	1,065	2,848	3,614	3,614	3,614	3,614	3,614	3,614	3,614
Highest level of free service provided									
Property rates (R value threshold)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	—	—	—	—	—	—	—	—	—
Sanitation (Rand per household per month)	—	—	—	—	—	—	—	—	—
Electricity (kwh per household per month)	50	50	—	—	—	—	—	—	—
Refuse (average litres per week)	—	—	—	—	—	—	—	—	—
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	—	—	—	4,412	4,412	4,412	21,239	22,514	23,865
Property rates (other exemptions, reductions and rebates)	—	—	—	—	—	—	—	—	—
Water	1,065	1,848	2,534	2,534	2,534	2,534	2,534	2,534	2,534
Sanitation	—	—	—	—	—	—	—	—	—
Electricity/other energy	—	—	—	—	—	—	—	—	—
Refuse	—	—	1,080	1,080	1,080	1,080	—	—	—
Municipal Housing - rental rebates	—	—	—	—	—	—	—	—	—
Housing - top structure subsidies	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Total revenue cost of free services provided (total social package)	1,065	1,848	3,614	8,026	8,026	8,026	23,773	25,048	26,399

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time table. Key dates applicable to the process were as follows:

Month	ACTIVITY	RESPONSIBLE PERSON	TARGET DATE	PROGRESS
Jul-13	Compilation of the budget timetable	CFO	16-Aug-13	Done
Aug-13	Tabling and approval of the proposed timetable by council	Executive Mayor and Council	30-Aug-13	Done
Sep-13	Review all municipal contracts	MM and Directors	30-Sep-13	Not Done
Oct-13	Budget preparation and policy reviewing workshop (Budget Steering Committee, Director and Managers)	CFO	18-Oct-13	Not Done
Nov-13	Municipal Lekgotla 2014/2015	MM and Directors	15-Nov-13	Not Done
	Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office	MM and Directors	30-Nov-13	Not Done
Dec-13 to Jan 14	Submit 2013/2014 Mid-year budget and Performance to Mayor, PT and NT	MM	25-Jan-14	Done
	Council considers the 2013/14 Mid-year Review and whether an Adjustments Budget is necessary	MM	25-Jan-14	Done
	departmental budget	CFO	31-Jan-14	Not Done
Feb-14	consider the recommendations of the budget steering committee on the proposed departmental budget and give feed back to the departments	CFO	15-Feb-14	Not Done
	Submit 2013/2014 approved Adjustment budget to PT and NT	CFO	28-Feb-14	
Mar-14	Tabling and approval of draft annual budget , IDP and draft budget related policies	Executive Mayor and Council	31-Mar-14	
Apr-14	Commence public participation on tabled budget, publicise and conduct public hearings	MM	01-Apr-14	
	Compilation of draft procurement plan	MM and Directors		
	Conclude process of public participation on tabled budget	MM		
	submit draft procurement plan to the Budget & Treasury Office	MM and Directors	30-Apr-14	
	Respond to submission received and if necessary revise the budget and table the amendments for council consideration	Executive Mayor	30-Apr-14	
May-14	consider approval of annual budget	Council	31-May-14	
Jun-14	Approve annual budget by council resolution, including taxes, tariffs, measurable performance objectives, changes to the IDP and budget related policies, include service delivery agreement and longterm contracts where appropriate	Council	30-Jun-14	

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

The IDP has been taken into a business and financial planning process leading up to the 2014/15 MTREF, based on the approved 2012/13 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2014/15 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2013/14 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2014/15 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2014/15 MTREF:

- Municipal growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2013/14 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars has been taken into consideration in the planning and prioritisation process.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIS);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities.

The 2014/15 MTREF has therefore been directly informed by the IDP revision process and tables SA4 to table SA6 on pages 51-53 provide are conciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

2.3 Overview of budget related policies

The amendments on the budget related policies are as follows:

Asset Management Policy

- Page 3 – Inserted the word “Heritage Assets”.
- Page 4 – GRAP 101 Agriculture changed to “GRAP 27 Agriculture” as per accounting standards.
- Page 4 – GRAP 102 Intangible assets changed to “GRAP 31 Intangible assets” as per accounting standard.
- Page 4 under Definitions – Rephrased the sentence to make sense.
- Page 5 under Asset categories; Intangible assets – included the words “non-monetary” as per accounting standard.
- Page 9 – included heritage assets under paragraph that reads “Accounting standards have been approved by the Accounting Standards Board to ensure the appropriate financial treatment for property, plant and equipment, investment property, agricultural assets, **heritage assets** and intangible assets.
- Page 10 under heading municipal manager – Changed the word recognized to “recognised”.
- Page 13 under heading PPE – included “Game” as a class.
- Page 14 - GRAP 101 Agriculture changed to “GRAP 27 Agriculture” as per accounting standards.
- Page 14 - GRAP 102 Intangible assets changed to “GRAP 31 Intangible assets” as per accounting standard.
- Page 14 under Assets treated as inventory – deleted few words to for the paragraph make sense
- Page 16 – Included accounting policy for game
- Page 17 under investment property – changed the word PPE to “investment property”.
- Page 18 – Included more paragraphs on the policy for intangible assets.

- Page 22 – changed the font of the word “IMPAIRMENT OF NON-CASH-GENERATING ASSETS” to bold.
- Previously of Page 22 – Deleted paragraph on Revaluation of items of PPE as the municipality is on a cost model.
- Previously of Page 26 – Deleted paragraphs under Heading Funding of Assets and Reserves as those paragraphs were not relevant.
- Page 24 – Changed words Alienation (alienate) to “Disposal” (“dispose”).

Credit Control and debt collection policy-bylaw

- Page 14 – Added the Extension of payments as follows:
 1. Extension should be granted as a result of:
 - ✓ The death of a family member within the household – a death certificate must be obtained.
 - ✓ Unemployment of the bread winner – proof must be obtained that he/she is registered with the Department of Labour. The possibility to enter the municipality’s Indigent Support Programme must be offered to the consumer.
 - ✓ Salaries being received at a different time than the payment date – proof must be obtained from the applicant’s employer. Extension can only be granted if such employer formally agrees to future salary deductions.
 2. A maximum of three (3) extensions per year is allowed.
 3. Should the electricity supply be terminated more than twice during a twelve (12) month period, no further extensions will be allowed.
 4. The attention of the consumer must be drawn to all of the conditions mentioned above.
- Page 22 – Added Adjustment on an Account as follows:
 1. Where a situation arises that an exceptionally large debt is levied to an account due to, for example, a large water leak or an adjustment on an incorrect levy, extension of payment can be arranged as follows:
 - ✓ **Water leak** – The amount, over and above the normal consumption can be repaid over three (3) to six (6) months, depending on the amount.
 - ✓ **Adjustment of an incorrect levy** – The amount can be repaid over a maximum period equal to that over which the incorrect levy has taken place.

2.4 Supporting Budget Tables- SA1-SA35

MP324 Nkomazi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
REVENUE ITEMS:										
<u>Property rates</u>										
Total Property Rates	41,801	36,458	59,401	60,741	60,741	60,741	60,741	103,013	109,193	115,745
less Revenue Foregone	12,786			4,412	4,412	4,412	4,412	21,239	22,514	23,865
Net Property Rates	29,015	36,458	59,401	56,328	56,328	56,328	56,328	81,773	86,680	91,880
<u>Service charges - electricity revenue</u>										
Total Service charges - electricity revenue	32,895	43,327	50,422	55,415	57,854	57,854	57,854	68,342	73,393	78,817
less Revenue Foregone			977							
Net Service charges - electricity revenue	32,895	43,327	50,422	54,438	57,854	57,854	57,854	68,342	73,393	78,817
<u>Service charges - water revenue</u>										
Total Service charges - water revenue	17,553	7,542	11,802	15,581	15,581	15,581	15,581	19,360	21,245	23,319
less Revenue Foregone										
Net Service charges - water revenue	17,553	7,542	11,802	15,581	15,581	15,581	15,581	19,360	21,245	23,319
<u>Service charges - sanitation revenue</u>										
Total Service charges - sanitation revenue	3,948	2,754	2,720	3,273	3,273	3,273	3,273	3,961	4,357	4,793
less Revenue Foregone										
Net Service charges - sanitation revenue	3,948	2,754	2,720	3,273	3,273	3,273	3,273	3,961	4,357	4,793
<u>Service charges - refuse revenue</u>										
Total refuse removal revenue	948	3,507	4,261	4,890	4,890	4,890	4,890	5,917	6,508	7,159
Total landfill revenue										
less Revenue Foregone										
Net Service charges - refuse revenue	948	3,507	4,261	4,890	4,890	4,890	4,890	5,917	6,508	7,159
<u>Other Revenue by source</u>										
List other revenue by source	5,256	5,226	30,427	5,192	6,760	6,760	6,760			
ENTRANCE FEES								1,972	2,169	2,386
SETA TRAINING REFUND								894	983	1,082
PROOF OF RESIDENCE								799	878	966
LEGAL FEES RECOVERED								765	842	926
BULK CONTRIBUTIONS								732	805	886
TENDER DOCUMENTS								507	558	613
BUILDING PLAN FEES								466	512	564
TOWN PLANNING FEES								373	410	451
OTHER REVENUE								605	666	733
Total 'Other' Revenue	5,256	5,226	30,427	5,192	6,760	6,760	6,760	7,113	7,824	8,606

MP324 Nkomazi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE ITEMS:										
<u>Employee related costs</u>										
Basic Salaries and Wages	111,893	103,733	113,628	134,747	137,822	137,822	137,822	146,262	149,335	157,399
Pension and UIF Contributions	14,915	21,999	25,107	32,535	32,543	32,543	32,543	32,445	34,149	35,993
Medical Aid Contributions	3,955	5,918	6,871	7,004	7,054	7,054	7,054	8,445	8,901	9,381
Overtime	10,590	18,055	20,323	8,219	13,916	13,916	13,916	10,220	10,772	11,354
Performance Bonus	10,182	8,427	9,286	10,829	10,001	10,001	10,001	11,807	12,445	13,117
Motor Vehicle Allowance	5,762	7,801	9,322	8,871	9,243	9,243	9,243	9,650	10,171	10,720
Cellphone Allowance	456	891	1,169	1,161	1,235	1,235	1,235	1,337	1,410	1,486
Housing Allowances	839	1,123	1,101	1,311	1,253	1,253	1,253	1,098	1,157	1,219
Other benefits and allowances	2,471	12,208	10,892	3,975	4,882	4,882	4,882	2,173	2,290	2,414
Payments in lieu of leave	1,778	64	1,302	1,500	2,331	2,331	2,331	1,500	1,581	1,666
Long service awards		–	889	500	500	500	500	1,072	1,130	1,191
Post-retirement benefit obligations		–	185	268	268	268	268	283	298	314
sub-total	162,841	180,219	200,075	210,920	221,049	221,049	221,049	226,292	233,638	246,254
Less: Employees costs capitalised to PPE										
Total Employee related costs	162,841	180,219	200,075	210,920	221,049	221,049	221,049	226,292	233,638	246,254
<u>Depreciation & asset impairment</u>										
Depreciation of Property, Plant & Equipment	39,583	59,977	53,370	69,168	57,487	57,487	57,487	60,706	63,984	67,440
Lease amortisation					–	–	–			
Capital asset impairment					3,495	3,495	3,495	3,691	3,890	4,100
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	39,583	59,977	53,370	69,168	60,982	60,982	60,982	64,397	67,874	71,540
<u>Bulk purchases</u>										
Electricity Bulk Purchases	42,645	52,804	54,728	65,070	65,070	65,070	65,070	70,314	75,982	82,106
Water Bulk Purchases	584			1,163	1,163	1,163	1,163	1,228	1,295	1,365
Total bulk purchases	43,229	52,804	54,728	66,233	66,233	66,233	66,233	71,543	77,276	83,470
<u>Transfers and grants</u>										
Cash transfers and grants	–	–	97	200	200	200	200	211	223	235
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–	–
Total transfers and grants	–	–	97	200	200	200	200	211	223	235
<u>Contracted services</u>										
Transport of money	298	270	355	418	418	418	418	441	465	490
Security	6,804	8,980	13,179	13,000	13,000	13,000	13,000	13,728	14,469	15,251
FMS Support services	3,922	1,665	3,477	1,804	4,804	4,804	4,804	2,073	2,185	2,303
Fleet Management	–	–	6,571	2,283	2,283	2,283	2,283	2,411	2,541	2,678
sub-total	11,024	10,915	23,582	17,505	20,505	20,505	20,505	18,653	19,660	20,722
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	11,024	10,915	23,582	17,505	20,505	20,505	20,505	18,653	19,660	20,722

MP324 Nkomazi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE ITEMS:										
<u>Other Expenditure By Type</u>										
Collection costs										
Contributions to 'other' provisions										
Consultant fees	327	14,025		1,404	4,304	4,304	4,304	1,404	1,463	1,540
Audit fees	3,292	11,782	1,634	1,581	2,481	2,481	2,481	2,620	2,761	2,911
General expenses	48,351	32,287	63,472	54,846	44,141	44,141	44,141	57,594	58,827	61,998
Data cleansing	-	733	186	854	854	854	854	1,902	951	1,002
Courier costs & postages	667	177	172	272	300	300	300	317	334	352
Debtors Data Collection	153	798	297	569	569	569	569	601	634	668
Rental of Equipments, buildings & Landfill site	7,098	4,019	7,659	6,437	9,417	9,417	9,417	10,020	10,562	11,132
Water Quality Monitoring	3,519	1,760	3,394	2,364	2,364	2,364	2,364	2,496	2,631	2,773
Compilation of supplementary valuation roll	166	1,272	232	5,000	4,000	4,000	4,000	4,224	4,452	4,693
Chemicals	7,021	12,628	10,015	11,049	11,049	11,049	11,049	11,668	12,298	12,962
Telephone (rental)	3,335	1,833	3,417	1,847	1,847	1,847	1,847	2,451	2,056	2,167
Training	1,085	3,253	1,734	2,302	2,302	2,302	2,302	2,248	2,450	2,543
Fuel & oil	8,530	8,427	16,325	6,120	6,120	6,120	6,120	6,462	6,811	7,179
Legal fees	12,172	-	4,831	3,000	3,000	3,000	3,000	3,168	3,339	3,519
Projects	1,432	10,490	1,328	1,530	1,302	1,302	1,302	1,265	1,544	1,628
IT Connectivity	2,755	3,063	1,763	1,284	2,084	2,084	2,084	1,281	2,320	2,445
Electricity New Connections	2,378	1,960	1,935	2,270	1,855	1,855	1,855	1,959	2,064	2,176
EAP programme	119		101	232	232	232	232	245	258	272
Entrance control contract	16		-	60	(0)	(0)	(0)	-	-	-
Systems Development support	189	162	134	110	110	110	110	122	129	136
Asset Register	295		384	890	990	990	990	1,046	1,102	1,162
Repairs & Maintenance of Assets	25,323	21,675	22,682	31,124	36,425	36,425	36,425	38,151	42,793	44,296
Town planning projects		3,132		17,308	16,608	16,608	16,608	10,392	5,863	2,423
Total 'Other' Expenditure	128,224	133,474	141,695	152,453	152,353	152,353	152,353	161,638	165,642	169,977

Repairs and Maintenance by Expenditure Item										
Employee related costs										
Other materials										
Contracted Services										
Other Expenditure	25,323	21,675	22,682	31,124	36,425	36,425	36,425	38,151	42,793	44,296
Total Repairs and Maintenance Expenditure	25,323	21,675	22,682	31,124	36,425	36,425	36,425	38,151	42,793	44,296

MP324 Nkomazi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Vote 1 - EXECUTIVE & COUNCIL	Vote 2 - BUDGET & TREASURY OFFICE	Vote 3 - CORPORATE SERVICES	Vote 4 - PLANNING & DEVELOPME NT	Vote 5 - COMMUNITY & SOCIAL SERVICES	Vote 6 - INFRASTRU CTURE & DEVELOPME NT	Total
R thousand							
Revenue By Source							
Property rates	-	81,773	-	-	-	-	81,773
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	68,342	68,342
Service charges - water revenue	-	-	-	-	-	19,360	19,360
Service charges - sanitation revenue	-	-	-	-	-	3,961	3,961
Service charges - refuse revenue	-	-	-	-	5,917	-	5,917
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	4,574	-	-	-	4,574
Interest earned - external investments	-	2,662	-	-	-	-	2,662
Interest earned - outstanding debtors	-	5,463	-	-	-	-	5,463
Dividends received	-	-	-	-	-	-	-
Fines	-	-	-	-	666	-	666
Licences and permits	-	-	-	29	-	-	29
Agency services	-	-	-	-	13,334	-	13,334
Other revenue	-	1,691	1,659	1,571	2,182	10	7,113
Transfers recognised - operational	5,429	162,077	-	-	27,190	169,782	364,477
Gains on disposal of PPE	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	5,429	253,666	6,233	1,600	49,288	261,455	577,671
Expenditure By Type							
Employee related costs	14,920	22,116	20,723	12,199	65,235	91,099	226,292
Remuneration of councillors	19,121	-	-	-	-	-	19,121
Debt impairment	-	17,045	-	-	-	-	17,045
Depreciation & asset impairment	-	20,969	-	-	142	43,286	64,397
Finance charges	-	422	-	-	-	508	930
Bulk purchases	-	-	-	-	-	71,543	71,543
Other materials	450	408	76	81	391	247	1,653
Contracted services	-	4,925	-	-	13,728	-	18,653
Transfers and grants	-	-	211	-	-	-	211
Other expenditure	12,627	33,755	18,225	15,432	19,128	62,471	161,638
Loss on disposal of PPE	-	-	-	-	-	-	-
Total Expenditure	47,118	99,640	39,236	27,711	98,625	269,153	581,483
Surplus/(Deficit)	(41,689)	154,026	(33,003)	(26,111)	(49,337)	(7,697)	(3,811)
Transfers recognised - capital	227	200	-	-	3,557	215,397	219,382
Contributions recognised - capital	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(41,462)	154,226	(33,003)	(26,111)	(45,780)	207,700	215,570

MP324 Nkomazi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
ASSETS										
<u>Call investment deposits</u>										
Call deposits < 90 days										
Other current investments > 90 days	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Call investment deposits	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<u>Consumer debtors</u>										
Consumer debtors	39,606	42,329	65,086	50,999	71,801	71,801	71,801	91,501	112,801	135,833
Less: Provision for debt impairment	(9,737)	(14,200)	(16,757)	(16,141)	(16,757)	(16,757)	(16,757)	(17,045)	(17,966)	(18,936)
Total Consumer debtors	29,869	28,130	48,329	34,858	55,044	55,044	55,044	74,456	94,835	116,898
<u>Debt impairment provision</u>										
Balance at the beginning of the year	11,469	9,737	14,200	16,757	16,141	16,141	16,141	16,757	17,045	17,966
Contributions to the provision	(1,732)	4,463	2,557	(616)	616	616	616	288	920	1,891
Bad debts written off										
Balance at end of year	9,737	14,200	16,757	16,141	16,757	16,757	16,757	17,045	17,966	19,856
<u>Property, plant and equipment (PPE)</u>										
PPE at cost/valuation (excl. finance leases)	1,324,027	1,492,484	1,616,215	1,892,043	1,892,043	1,892,043	1,857,106	2,088,012	2,339,014	2,602,359
Leases recognised as PPE										
Less: Accumulated depreciation	136,432	198,749	247,302	334,309	308,227	308,227	308,284	372,680	440,555	512,094
Total Property, plant and equipment (PPE)	1,187,595	1,293,736	1,368,913	1,557,734	1,583,816	1,583,816	1,548,822	1,715,332	1,898,459	2,090,265
LIABILITIES										
<u>Current liabilities - Borrowing</u>										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities	2,617	1,159	365	116	365	365	365	365	365	365
Total Current liabilities - Borrowing	2,617	1,159	365	116	365	365	365	365	365	365
<u>Trade and other payables</u>										
Trade and other creditors	43,281	80,536	110,908	88,115	176,794	176,794	141,800	81,000	85,374	89,984
Unspent conditional transfers	16,975	7,811	16,372	-	16,372	16,372	16,372	-	-	-
VAT										
Total Trade and other payables	60,257	88,348	127,279	88,115	193,166	193,166	158,172	81,000	85,374	89,984
<u>Non current liabilities - Borrowing</u>										
Borrowing	3,263	3,023	3,260	2,709	2,896	2,896	2,896	2,417	1,812	1,208
Finance leases (including PPP asset element)	2,092	807								
Total Non current liabilities - Borrowing	5,355	3,829	3,260	2,709	2,896	2,896	2,896	2,417	1,812	1,208
<u>Provisions - non-current</u>										
Retirement benefits										
List other major provision items										
Refuse landfill site rehabilitation										
Other										
Total Provisions - non-current	-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS										
<u>Accumulated Surplus/(Deficit)</u>										
Accumulated Surplus/(Deficit) - opening balance	1,179,212	1,172,129	1,269,067	1,281,456	1,340,646	1,340,646	1,340,646	1,489,781	1,781,937	2,088,478
GRAP adjustments										
Restated balance	1,179,212	1,172,129	1,269,067	1,281,456	1,340,646	1,340,646	1,340,646	1,489,781	1,781,937	2,088,478
Surplus/(Deficit)	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments	(745)	57,528	(25,962)	125,168				76,586	(4,562)	(4,926)
Accumulated Surplus/(Deficit)	1,172,129	1,269,067	1,340,646	1,550,708	1,489,781	1,489,781	1,489,781	1,781,937	2,088,478	2,426,186
<u>Reserves</u>										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1,172,129	1,269,067	1,340,646	1,550,708	1,489,781	1,489,781	1,489,781	1,781,937	2,088,478	2,426,186

MP324 Nkomazi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Mr Jz4 Nkomazi - Supporting Table S44 Reconciliation of RDR Strategic Objectives and Budget (Revenue)											
Goal	Strategic Objective	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Basic service delivery	Improve access to quality , sustainable and reliable water services		86,322	208,294	219,701	111,321	115,860	115,860	133,324	162,917	173,244
Basic service delivery	Improve access to quality , sustainable and reliable sanitation services		4,045	2,754	2,725	3,273	3,273	3,273	3,961	4,357	4,793
Basic service delivery	Improve access to quality , sustainable and reliable electricity services		71,318	92,967	105,294	98,061	101,477	101,477	119,324	136,728	146,279
Basic service delivery	Improve access to quality , sustainable and reliable refuse removal services		16,538	21,909	25,034	28,156	28,156	28,156	33,107	40,287	43,139
Basic service delivery	Improve municipal roads network		720	1,171	387	3	8	8	10	11	12
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood		–	–	6,245	5,451	7,536	7,536	5,429	–	–
Municipal transformation and institutional development	Build more united non-racial, intergated and safer communities		5,766	9,365	5,502	5,398	7,023	7,023	8,498	9,348	10,283
Good governance and public participation	Promote more active community participation in local government		495								
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		130,144	151,707	219,072	200,442	203,467	203,467	253,666	298,546	317,859
Allocations to other priorities			82,107	23,257	14,811	31,811	17,762	17,762	20,353	22,184	24,132
Total Revenue (excluding capital transfers and contributions)			397,456	511,424	598,771	483,916	484,564	484,564	577,671	674,378	719,741

MP324 Nkomazi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Annex 2: Supporting Table C4: Reconciliation of RSI Strategic Objectives and Budget (Operating Expenditure)											
Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Basic service delivery	Improve access to quality, sustainable and reliable water services		98,149	108,355	115,137	85,389	121,836	121,836	124,970	130,908	137,167
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services		11,303	10,813	11,132	3,339	3,511	3,511	3,539	3,731	3,932
Basic service delivery	Improve access to quality, sustainable and reliable electricity services		60,543	79,755	89,890	78,129	80,868	80,868	91,701	98,523	105,865
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services		23,649	32,166	29,398	29,025	29,676	29,676	30,191	32,032	33,762
Basic service delivery	Improve municipal roads network		27,305	37,208	30,975	21,383	31,434	31,434	32,160	33,897	35,727
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood		1,293	3,463	8,829	10,985	13,192	13,192	12,792	7,054	6,908
Municipal transformation and institutional development	Build more united non-racial, intergated and safer communities		57,902	71,717	79,208	84,393	86,076	86,076	86,096	87,719	89,228
Good gorvenance and public participation	Promote more active community participation in local government		24,518	27,757	30,723	35,981	37,485	37,485	43,847	46,310	48,831
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and		52,739	47,820	58,499	137,171	98,271	98,271	99,640	103,833	109,381
Allocations to other priorities			46,393	41,922	45,352	66,973	55,761	55,761	52,734	130,371	148,940
Total Expenditure			403,793	460,975	499,143	552,768	558,111	558,111	577,671	674,378	719,741

MP324 Nkomazi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

M 024 - RROMAZI - Supporting Table 040: Reconciliation of RDR Strategic Objectives and Budget (Capital Expenditure)											
Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Basic service delivery	Improve access to quality , sustainable and reliable water services		59,676	88,734	86,736	139,985	127,167	127,167	123,135	132,177	136,304
Basic service delivery	Improve access to quality , sustainable and reliable sanitation services		2,375	7,201	2,813	15,000	15,000	15,000	22,500	24,000	30,000
Basic service delivery	Improve access to quality , sustainable and reliable electricity services		7,850	8,075	19,618	26,175	27,100	27,100	14,600	25,700	35,750
Basic service delivery	Improve access to quality , sustainable and reliable refuse removal services		2,444	–	423	1,300	4,981	4,981	1,200	2,000	–
Basic service delivery	Improve municipal roads network		35,719	45,814	11,782	33,740	42,291	42,291	63,587	40,051	28,000
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood		–	–	–	593	–	–	227	–	–
Municipal transformation and institutional development	Build more united non-racial, intergated and safer communities		1,105	2,422	1,923	3,210	3,210	3,210	2,000	420	–
Good gorvenance and public participation	Promote more active community participation in local government		362	176	114	–	–	–	–	–	–
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		236	747	104	212	212	212	200	–	–
Allocations to other priorities			6,946	4,140	19,458	9,543	20,930	20,930	3,457	26,653	33,291
Total Capital Expenditure			116,712	157,309	142,972	229,757	240,891	240,891	230,907	251,001	263,345

MP324 Nkomazi - Supporting Table SA8 Performance indicators and benchmarks

MP324 Kromazi - Supporting Table SA6 Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.4%	0.9%	0.6%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.3%	3.7%	1.7%	0.5%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.5	0.5	0.5	1.1	0.4	0.4	0.4	0.7	1.5	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.5	0.5	1.1	0.4	0.4	0.4	0.7	1.5	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.2	0.1	0.2	0.0	0.0	0.0	0.2	0.9	1.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		85.8%	115.6%	89.5%	89.6%	87.4%	87.4%	87.4%	80.2%	80.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		85.8%	115.6%	89.5%	89.6%	87.4%	87.4%	87.4%	80.2%	80.2%	80.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.5%	9.4%	13.1%	8.2%	13.4%	13.4%	13.4%	14.7%	15.7%	17.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		-1423.5%	5436.5%	1456.5%	1210.6%	1825.7%	1825.7%	1825.7%	422.6%	109.3%	57.8%
<u>Other Indicators</u>											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	51.1%	50.1%	44.1%	43.6%	45.6%	45.6%	45.6%	39.2%	34.6%	34.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	55.6%	0.0%	47.8%	47.3%	49.4%	49.4%		42.5%	37.6%	37.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.0%	6.0%	5.0%	6.4%	7.5%	7.5%		6.6%	6.3%	6.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.4%	17.3%	12.0%	14.4%	12.8%	12.8%	12.8%	11.3%	10.2%	10.1%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	25.1	23.4	77.3	24.4	24.4	24.4	19.6	22.9	22.5	24.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	45.2%	35.1%	45.0%	28.8%	45.7%	45.7%	45.7%	46.1%	53.6%	60.7%
iii. Cost coverage		(0.1)	0.1	0.3	0.1	0.2	0.2	0.2	1.1	4.0	7.1

MP324 Nkomazi Supporting Table SA10 Funding measurement

MF24: KROMATI Supporting Table SA10 Funding measurement											
Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	(3,040)	1,481	7,614	3,080	7,770	7,770	7,770	37,302	144,080	271,897
Cash + investments at the yr end less applications - R'000	18(1)b	(29,268)	(47,845)	(66,299)	6,163	(93,790)	(93,790)	(93,790)	(52,334)	71,434	217,749
Cash year end/monthly employee/supplier payments	18(1)b	(0.1)	0.1	0.3	0.1	0.2	0.2	0.2	1.1	4.0	7.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(6,337)	39,409	97,541	144,083	149,135	149,135	149,135	215,570	311,103	342,634
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	4.9%	31.4%	(1.4%)	(3.5%)	(6.0%)	(6.0%)	24.0%	1.2%	1.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	85.8%	115.6%	89.5%	89.6%	87.4%	87.4%	87.4%	80.2%	80.2%	80.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	1.8%	8.0%	3.7%	11.8%	11.4%	11.4%	11.4%	9.3%	9.1%	9.0%
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(14.9%)	76.6%	(33.8%)	64.1%	0.0%	0.0%	30.8%	24.7%	21.4%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	2.1%	1.7%	1.7%	2.1%	2.4%	2.4%	2.5%	2.2%	2.3%	2.1%
Asset renewal % of capital budget	20(1)(vi)	42.6%	30.6%	63.5%	70.9%	72.9%	72.9%	0.0%	21.8%	22.3%	4.1%
% incr Service charges - refuse revenue	18(1)a		269.7%	21.5%	14.7%	0.0%	0.0%	0.0%	21.0%	10.0%	10.0%
% incr in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	87,780	96,104	132,426	137,170	141,707	141,707	141,707	183,927	197,215	211,503
Service charges		84,359	93,586	128,606	134,511	137,927	137,927	137,927	179,353	192,183	205,968
Property rates		29,015	36,458	59,401	56,328	56,328	56,328	56,328	81,773	86,680	91,880
Service charges - electricity revenue		32,895	43,327	50,422	54,438	57,854	57,854	57,854	68,342	73,393	78,817
Service charges - water revenue		17,553	7,542	11,802	15,581	15,581	15,581	15,581	19,360	21,245	23,319
Service charges - sanitation revenue		3,948	2,754	2,720	3,273	3,273	3,273	3,273	3,961	4,357	4,793
Service charges - refuse removal		948	3,507	4,261	4,890	4,890	4,890	4,890	5,917	6,508	7,159
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3,420	2,518	3,820	2,659	3,780	3,780	3,780	4,574	5,031	5,534
Capital expenditure excluding capital grant funding		37,706	16,470	(11,027)	16,822	18,208	18,208	18,208	11,525	9,655	5,750
Cash receipts from ratepayers	18(1)a	86,338	129,436	157,439	152,761	143,919	143,919	143,919	168,859	181,671	195,501
Ratepayer & Other revenue	18(1)a	100,660	111,995	175,878	170,552	164,576	164,576	164,576	210,532	226,480	243,694
Change in consumer debtors (current and non-current)		2,827	(5,911)	25,853	(20,127)	5,187	5,187	5,187	45,301	20,937	22,651
Operating and Capital Grant Revenue	18(1)a	292,265	386,080	417,759	524,099	540,471	540,471	540,471	583,859	686,317	730,421
Capital expenditure - total	20(1)(vi)	116,712	157,309	131,945	229,757	240,891	240,891	240,891	230,907	251,001	263,345
Capital expenditure - renewal	20(1)(vi)	49,708	48,088	83,721	162,916	175,614	175,614		50,253	55,931	10,838
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									-	-	-
Average annual collection rate (arrears inclusive)											

MP324 Nkomazi - Supporting Table SA11 Property rates summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:									
Date of valuation:	2009-07-01	2009-07-01	2009-07-01	2009-07-01					
Financial year valuation used	2010/11	2011/12	2012/13	2013/14			2014/15		
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)	No	No	No	No			No	No	No
No. of assistant valuers (FTE)	—	—	—	—	—	—	—	—	—
No. of data collectors (FTE)	—	—	—	—	—	—	—	—	—
No. of internal valuers (FTE)	—	—	—	—	—	—	—	—	—
No. of external valuers (FTE)	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	—	—	—	—	—	—	—	—	—
Valuation appeal board established? (Y/N)	No	No	No	No	No	Yes	Yes		
Implementation time of new valuation roll (mths)							12		
No. of properties	22 402	22 402	22 402	22 173			17 020	17 020	17 020
No. of sectional title values	—	—	—	—			10 999 735 100	10 999 735 100	10 999 735 100
No. of unreasonably difficult properties s7(2)	—	—	—	—			—	—	—
No. of supplementary valuations	—	—	1	—			—	—	—
No. of valuation roll amendments	—	194 for all categories	194 for all categories	82 for all categories	82 for all categories	82 for all categories	—	—	—
No. of objections by rate payers	3 757	3 757	1	—	—	—	—	—	—
No. of appeals by rate payers	3 757	3 757	—	—	—	—	—	—	—
No. of successful objections	3 757	3 757	—	—	—	—	—	—	—
No. of successful objections > 10%	3 757	3 757	—	—	—	—	—	—	—
Supplementary valuation	—	—	1	—	—	—	—	—	—
Public service infrastructure value (Rm)	1 428	1 428	1 428	118					
Municipality owned property value (Rm)				6					
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)				—					
Valuation reductions-nature reserves/park (Rm)				—					
Valuation reductions-mineral rights (Rm)				—					
Valuation reductions-R15,000 threshold (Rm)				5					
Valuation reductions-public worship (Rm)				—					
Valuation reductions-other (Rm)				—					
Total valuation reductions:	—	—	—	5	—	—	—	—	—
Total value used for rating (Rm)	6 297	6 297	6 297	6 297					
Total land value (Rm)									
Total value of improvements (Rm)									
Total market value (Rm)	6 739	6 739	6 739	6 297					
Rating:									
Residential rate used to determine rate for other categories? (Y/N)	No	No	No	No					
Differential rates used? (Y/N)	Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)	No	No	No	No					
Special rating area used? (Y/N)	No	No	No	No					
Phasing-in properties s21 (number)	1072	1072		0					
Rates policy accompanying budget? (Y/N)	Yes	Yes		Yes					
Fixed amount minimum value (R'000)	—	—		—					
Non-residential prescribed ratio s19? (%)				25.0%					
Rate revenue:									
Rate revenue budget (R '000)	29 015	48 000	52 800	83 017					
Rate revenue expected to collect (R'000)	24 887	43 198	47 674	71 866					
Expected cash collection rate (%)	85.8%	90.0%	90.3%	87.0%					
Special rating areas (R'000)				—					
Rebates, exemptions - indigent (R'000)	19	19	19	—					
Rebates, exemptions - pensioners (R'000)	—	—	—	12					
Rebates, exemptions - bona fide farm. (R'000)	—	—	—	—					
Rebates, exemptions - other (R'000)	—	—	—	—					
Phase-in reductions/discounts (R'000)	—	—	—	—					
Total rebates,exemptns,eductns,discs (R'000)	19	19	19	12	—	—	—	—	—

MP324 Nkomazi - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2013/14																
Valuation:																
No. of properties	7 051			573	272	-	96	-	14 181	-	-	-	-	1	-	-
No. of sectional title property values	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	35	-	3	8		1	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	#####		34 169 603	5 480 000		1 000	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	35	-	3	8		1	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)	4	4	4	4	4	4	4	4	4							
Frequency of valuation (select)	4															
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market						
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0						
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)	3 605		939	1 191	444	-	118									
Total land value (Rm)	3 605		939	1 191	444	-	118									
Total value of improvements (Rm)	3 605		939	1 191	444	-	118									
Total market value (Rm)	3 605		939	1 191	444	-	118									
Rating:																
Average rate	0.026000		0.020000	0.002000	0.013000		0.002000									
Rate revenue budget (R '000)	53 177		20 610	2 619	6 352		259									
Rate revenue expected to collect (R'000)	44 220		18 461	2 588	6 352		246									
Expected cash collection rate (%)	83.0%		83.0%	83.0%	100.0%		95.0%									
Special rating areas (R'000)	-	-	-	-	-	-	-									
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)	(1 091)		(83)	(31)	-		-									
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)	(2 851)		(34)	-	(1)		(13)									
Phase-in reductions/discounts (R'000)																
Total rebates, exemptns, reductns, discs (R'000)																

MP324 Nkomazi - Supporting Table SA13a Service Tariffs by category

M324-Nkomazi - Supporting Table 3A3a Service tariffs by category								
Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates (rate in the Rand)								
Residential properties	includes gov & farms	0,007	0,0075	0,008	0,009	0.0095	0.01007	0.0107
Residential properties - vacant land		0,032	0,0034	0,037	0,040	0.0038	0.0040	0.0043
Formal/informal settlements	informal					0.0095	0.0101	0.0107
Small holdings								
Farm properties - used	Agricultural	0,004	0,0043	0,002	0,002	0.0024	0.0025	0.0027
Farm properties - not used	other					0.0024	0.0025	0.0027
Industrial properties						0.0238	0.0252	0.0267
Business and commercial properties	includes farms &	0,015	0,016	0,02	0,022	0.0190	0.0201	0.0213
Communal land - residential	small holdings					0.0095	0.0101	0.0107
Communal land - small holdings								
Communal land - farm property	small holdings					0.0024	0.0025	0.0027
Communal land - business and commercial	small holdings commercial					0.0190	0.0201	0.0213
Communal land - other	small holdings					0.0024	0.0025	0.0027
State-owned properties		0,011	0,012	0,013	0,027	0.0190	0.0201	0.0213
Municipal properties		0,007	0,0075	0,008	0,009	0.0190	0.0201	0.0213
Public service infrastructure		0,004	0,043	0,002	0,002	0.0024	0.0025	0.0027
Privately owned towns serviced by the State trust land	Sanpark business	n/a	n/a	0,186	0,200	0.0095	0.0101	0.0107
Restitution and redistribution properties	Mining & Quarries					0.0285	0.0302	0.0320
Protected areas						0.0095	0.0101	0.0107
National monuments properties						0.0095	0.0101	0.0107
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate								
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption	40% rebate category							
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption								
Other rebates or exemptions								
	20%-40% on consolidated							
Water tariffs								
Domestic								
Basic charge/fee (Rands/month)		66,73	73,41	80,71	88,78	97,66	107,42	118,17
Service point - vacant land (Rands/month)		66,73	73,41	80,71	88,78	97,66	107,42	118,17
Water usage - flat rate tariff (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff	water consumption (R/kl)	3,40	3,74	4,11	4,52			
Water usage - Block 1 (c/kl)	6 - 25 kl	n/a	n/a	n/a	n/a	4,98	5,48	6,3
Water usage - Block 2 (c/kl)	26 - 40 kl	n/a	n/a	n/a	n/a	5,48	6,03	6,63
Water usage - Block 3 (c/kl)	41 - 65 kl	n/a	n/a	n/a	n/a	6,03	6,63	7,30
Water usage - Block 4 (c/kl)		n/a	n/a	n/a	n/a			
Other								
	water tanker services				300	330	363	399,3
Waste water tariffs								
Domestic								
Basic charge/fee (Rands/month)	first 2 points	107,06	117,76	129,53	142,48	156,73	172,40	189,64
Service point - vacant land (Rands/month)		53	58,30	64,13	70,54	77,60	85,36	93,90
Waste water - flat rate tariff (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other								
Electricity tariffs								
Domestic								
Basic charge/fee (Rands/month)		45,05	49,50	100	110	118	127	136
Service point - vacant land (Rands/month)		45,05	49,50	100	110	118	127	136
FBE	50kwh on RDP Houses	free	free	free	n/a	n/a	n/a	n/a
Life-line tariff - meter	Energy charge (R/kl)	0,70	0,84	0,97	1,03	1,11	1,19	1,28
Life-line tariff - prepaid	Energy charge (R/kl)	0,85	1,02	1,18	1,26	1,35	1,45	1,56
Flat rate tariff - meter (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Flat rate tariff - prepaid(c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Meter - IBT Block 1 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Meter - IBT Block 2 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Meter - IBT Block 3 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Meter - IBT Block 4 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Meter - IBT Block 5 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 1 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 2 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 3 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 4 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 5 (c/kwh)		n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fee	rural areas (once a week)	15,85	17,44	19,18	21,10	23,21	25,53	28,08
80l bin - once a week	Town	32,81	36,10	39,71	43,68	48,05	52,85	58,14
250l bin - once a week	Town	66,25	72,88	80,16	88,18	96,99	106,69	117,36

MP324 Nkomazi - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands)								
<i>consolidated or notarial tide</i>	2 stands	20%	20%	20%	20%	20%	20%	20%
	3 stands	30%	30%	30%	30%	30%	30%	30%
	4 or more stands	40%	40%	40%	40%	40%	40%	40%
<i>Pensioners</i>	Income R0-R1200	40%	40%	40%	40%			
<i>All residential households</i>	S17(h) MPRA					15 000	15 000	15 000
<i>Pensioners Disability grantees& Medically boarded persons</i>	Additional to S17(h) MPRA					15 000	15 000	15 000
<i>Pensioners Disability grantees& Medically boarded persons</i>	S17(h) MPRA plus additional R15000 on average monthly income of							
	R0-R2 520 (2X state pensions when ammended)					100%	100%	100%
	R2520.01 - R4 500					85%	85%	85%
	R4 500.01 - R6 000					60%	60%	60%
	R6 000.01 -R7 500					40%	40%	40%
	R7 500.01 - R11 500					30%	30%	30%
<i>Indigents & Child headed household</i>						100%	100%	100%
<i>Sporting Boardies</i>						40%	40%	40%
<i>Welfare Organisations</i>	Must be registered in term of National Welfare Act 100 of 1978					100%	100%	100%
<i>NGO's, Public benefit & cultural organisations</i>	Must be approved in terms of S30 of the Income Tax Act 50 of 1962					100%	100%	100%
<i>Protected areas/ nature reserves/conservation areas</i>						100%	100%	100%
<i>Private schools- Primary or secondary</i>	subject to prior application and submission of prior year's AFS					40%	40%	40%
<i>Private universities and colleges</i>	registered as educational institutions not subsidised by the state					20%	20%	20%
<i>Creches</i>	registered as educational institutions					40%	40%	40%
<i>Vacant unimproved residential stands</i>	maximum of 24 months, submission of occupational certificate at 24 months failure to do so the rebate will be reversed.					50%	50%	50%
Water tariffs								
<i>Water usage-Indigents</i>	0kl-6kl	Free	Free	Free	Free	Free	Free	Free
<i>Water usage-Pensioners</i>	0kl-6kl	Free	Free	Free	Free	Free	Free	Free
<i>Water usage-ALL</i>	0kl-6kl					Free	Free	Free
Waste water tariffs								
<i>Basic charge/Fixed (Rands/additional point/month)</i>	>2 points	40,28	44,31	48,74	48,74			
<i>Basic charge/fixed fee (Rands/month)</i>	1st 2 points-Hectospruit area	48,76	53,64	59	59			
<i>Basic charge/Fixed (Rands/additional point/month)</i>	>2 points-Hectospruit area	24,17	26,59	29,24	29,24			
<i>Basic charge/fixed fee (Rands/kl)</i>	Mhlatikop area	2,12	2,34	2,57	2,57			
<i>Chemical toilet (Rands/day)</i>		662,93	729,23	802,15	802,15			
<i>Septic tank draignage(Rer)ands/cubic met</i>		264,58	291,04	320,14	320,14			
Electricity tariffs								

MP324 Nkomazi - Supporting Table SA14 Household bills

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent										
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	355.94	355.94	355.94	513.75	513.75	513.75	6.0%	544.58	577.25	611.88
Electricity: Basic levy	45.05	49.56	100.00	110.00	110.00	110.00	7.4%	118.13	126.86	136.23
Electricity: Consumption	700.00	840.00	970.00	1 030.00	1 030.00	1 030.00	7.4%	1 106.12	1 187.86	1 275.64
Water: Basic levy	66.73	73.41	80.71	88.78	88.78	88.78	10.0%	97.66	107.42	118.17
Water: Consumption	102.00	112.20	123.30	135.60	135.60	135.60	10.0%	149.16	164.08	180.48
Sanitation	107.06	117.76	129.53	142.48	142.48	142.48	10.0%	156.73	172.40	189.64
Refuse removal	66.25	72.88	80.16	88.18	88.18	88.18	10.0%	97.00	106.70	117.37
Other	-	-	-	-	-	-	-	-	-	-
sub-total	1 443.03	1 621.75	1 839.64	2 108.79	2 108.79	2 108.79	7.6%	2 269.37	2 442.57	2 629.42
VAT on Services	152.19	177.21	207.72	223.31	223.31	223.31	-	241.47	261.14	282.45
Total large household bill:	1 595.22	1 798.96	2 047.36	2 332.10	2 332.10	2 332.10	7.7%	2 510.84	2 703.71	2 911.87
% increase/-decrease		12.8%	13.8%	13.9%	-	-	7.7%	7.7%	7.7%	7.7%
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	249.69	249.69	249.69	363.75	363.75	363.75	6.0%	385.58	408.71	433.23
Electricity: Basic levy	45.05	49.56	100.00	110.00	110.00	110.00	7.4%	118.13	126.86	136.23
Electricity: Consumption	350.00	420.00	485.00	515.00	515.00	515.00	7.4%	553.06	593.93	637.82
Water: Basic levy	66.73	73.41	80.71	88.78	88.78	88.78	10.0%	97.66	107.42	118.17
Water: Consumption	85.00	93.50	102.75	113.00	113.00	113.00	10.0%	124.30	136.73	150.40
Sanitation	107.06	117.76	129.53	142.48	142.48	142.48	10.0%	156.73	172.40	189.64
Refuse removal	32.81	36.1	39.71	43.68	43.68	43.68	10.0%	48.05	52.85	58.14
Other	-	-	-	-	-	-	-	-	-	-
sub-total	936.34	1 040.02	1 187.39	1 376.69	1 376.69	1 376.69	7.8%	1 483.50	1 598.91	1 723.63
VAT on Services	96.13	110.65	131.28	141.81	141.81	141.81	-	153.71	166.63	180.66
Total small household bill:	1 032.47	1 150.66	1 318.67	1 518.50	1 518.50	1 518.50	7.8%	1 637.21	1 765.53	1 904.29
% increase/-decrease		11.4%	14.6%	15.2%	-	-	7.8%	7.8%	7.8%	7.9%
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	15.00	15.00	15.00	15.00	15.00	15.00	-	15.00	15.00	15.00
Electricity: Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption	50.00	50.00	50.00	-	-	-	-	-	-	-
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Refuse removal	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
sub-total	65.00	65.00	65.00	15.00	15.00	15.00	-	15.00	15.00	15.00
VAT on Services	7.00	7.00	7.00	-	-	-	-	-	-	-
Total small household bill:	72.00	72.00	72.00	15.00	15.00	15.00	-	15.00	15.00	15.00
% increase/-decrease		-	-	(79.2%)	-	-	-	-	-	-

MP324 Nkomazi - Supporting Table SA15 Investment particulars by type

Investment type	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Entities									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000

MP324 Nkomazi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months									
Parent municipality										
Absa bank	364 days	Fixed Deposit	Yes	Fixed	5.84%	5 000	291	-	-	5 291
										-
										-
										-
										-
Municipality sub-total						5 000		-	-	5 291
Entities										
										-
										-
										-
										-
										-
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST						5 000		-	-	5 291

MP324 Nkomazi - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality									
Long-Term Loans (annuity/reducing balance)	3 263	3 023	3 260	2 709	2 896	2 896	2 417	1 812	1 208
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases	1 863	667	-						
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Operating Leases	229	140	-						
Municipality sub-total	5 355	3 829	3 260	2 709	2 896	2 896	2 417	1 812	1 208
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Operating Leases									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Borrowing	5 355	3 829	3 260	2 709	2 896	2 896	2 417	1 812	1 208

MP324 Nkomazi - Supporting Table SA18 Transfers and grant receipts

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	209,693	244,161	274,283	311,164	317,788	317,788	364,477	444,971	472,826
Local Government Equitable Share	196,588	230,032	259,653	290,822	290,822	290,822	339,878	422,237	449,750
Finance Management	1,000	1,250	1,500	1,450	1,450	1,450	1,400	1,650	1,700
Municipal Systems Improvement	750	790	800	890	890	890	934	967	1,018
Water Services Operating Subsidy	11,355	9,059	2,954	8,493	13,033	13,033	12,000	15,000	15,000
EPWP Incentive		-	6,245	5,451	7,536	7,536	5,429		
					-	-			
MIG-PMU Operational		3,030	3,131	4,058	4,058	4,058	4,837	5,117	5,358
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	2,864	-	-	-	-	-	-	-
Disaster Relief Grant		2,864							
Other grant providers:	-	1,245	504	-	-	-	-	-	-
LGSETA Learnership grant		1,245	85						
HIV Grant (IOM)			419						
Total Operating Transfers and Grants	209,693	248,270	274,787	311,164	317,788	317,788	364,477	444,971	472,826
Capital Transfers and Grants									
National Government:	95,982	137,810	142,972	212,935	222,683	222,683	219,382	241,346	257,595
Municipal Infrastructure Grant (MIG)	91,482	122,675	127,048	172,363	181,779	181,779	205,454	217,346	227,595
Integrated National Electrification Programme	4,500	15,135	15,924	20,000	20,925	20,925	9,000	20,000	30,000
Municipal Water Infrastructure Grant			-	19,879	19,879	19,879			
EPWP incentive			-	593	-	-	227		
Finance Mmanagement Grant			-	100	100	100	200		
Rural Household Infrastructure Grant							4,500	4,000	
Provincial Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
Disaster Relief Grant									
Other grant providers:	-	-	-	-	-	-	-	-	-
LGSETA Learnership gra									
Total Capital Transfers and Grants	95,982	137,810	142,972	212,935	222,683	222,683	219,382	241,346	257,595
TOTAL RECEIPTS OF TRANSFERS & GRANTS	305,675	386,080	417,759	524,099	540,471	540,471	583,859	686,317	730,421

MP324 Nkomazi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Re	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		209,693	244,161	274,283	311,164	317,788	317,788	364,477	444,971	472,826
Local Government Equitable Share		196,588	230,032	259,653	290,822	290,822	290,822	339,878	422,237	449,750
Finance Management		1,000	1,250	1,500	1,450	1,450	1,450	1,400	1,650	1,700
Municipal Systems Improvement		750	790	800	890	890	890	934	967	1,018
Water Services Operating Subsidy		11,355	9,059	2,954	8,493	13,033	13,033	12,000	15,000	15,000
EPWP Incentive			-	6,245	5,451	7,536	7,536	5,429		
						-	-			
MIG-PMU Operational			3,030	3,131	4,058	4,058	4,058	4,837	5,117	5,358
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	2,864	-	-	-	-	-	-	-
Disaster Relief Grant		-	2,864	-						
Other grant providers:		-	1,245	504	-	-	-	-	-	-
LGSETA Learnership grant			1,245	85						
HIV Grant (IOM)				419						
Total operating expenditure of Transfers and Grants		209,693	248,270	274,787	311,164	317,788	317,788	364,477	444,971	472,826
Capital expenditure of Transfers and Grants										
National Government:		95,982	137,810	142,972	212,935	222,683	222,683	219,382	241,346	257,595
Municipal Infrastructure Grant (MIG)		91,482	122,675	127,048	172,363	181,779	181,779	205,454	217,346	227,595
Integrated National Electrification Programme		4,500	15,135	15,924	20,000	20,925	20,925	9,000	20,000	30,000
Municipal Water Infrastructure Grant					19,879	19,879	19,879			
EPWP incentive					593	-	-	227		
Finance Management Grant					100	100	100	200		
Rural Household Infrastructure Grant								4,500	4,000	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Relief Grant										
Other grant providers:		-	-	-	-	-	-	-	-	-
LGSETA Learnership gra										
Total capital expenditure of Transfers and Grants		95,982	137,810	142,972	212,935	222,683	222,683	219,382	241,346	257,595
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		305,675	386,080	417,759	524,099	540,471	540,471	583,859	686,317	730,421

MP324 Nkomazi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	3,565	—		—	6,031	6,031	—	—	—
Current year receipts	206,128	244,161	280,315	311,164	311,757	311,757	364,477	444,971	472,826
Conditions met - transferred to revenue	209,693	244,161	274,283	311,164	317,788	317,788	364,477	444,971	472,826
Conditions still to be met - transferred to liabilities	—		6,031	—	—	—	—	—	—
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts		—							
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts		2,864							
Conditions met - transferred to revenue	—	2,864	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts	—	1,245	504						
Conditions met - transferred to revenue	—	1,245	504	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue	209,693	248,270	274,787	311,164	317,788	317,788	364,477	444,971	472,826
Total operating transfers and grants - CTBM	—	—	6,031	—	—	—	—	—	—
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	—	16,975	7,727	—	10,340	10,340			
Current year receipts	112,957	128,561	145,586	212,935	212,342	212,342	219,382	241,346	257,595
Conditions met - transferred to revenue	95,982	137,810	142,972	212,935	222,683	222,683	219,382	241,346	257,595
Conditions still to be met - transferred to liabilities	16,975	7,727	10,340						
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	95,982	137,810	142,972	212,935	222,683	222,683	219,382	241,346	257,595
Total capital transfers and grants - CTBM	16,975	7,727	10,340	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE	305,675	386,080	417,759	524,099	540,471	540,471	583,859	686,317	730,421
TOTAL TRANSFERS AND GRANTS - CTBM	16,975	7,727	16,372	—	—	—	—	—	—

MP324 Nkomazi - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities										
<i>Student Financial Aid Support</i>	-	-	97	200	200	200	200	211	223	235
Total Cash Transfers To Municipalities:	-	-	97	200	200	200	200	211	223	235
Cash Transfers to Entities/Other External Mechanisms										
<i>Student Financial Aid Support</i>										
Total Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
<i>Student Financial Aid Support</i>										
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations										
<i>Student Financial Aid Support</i>										
Total Cash Transfers To Organisations	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
<i>Student Financial Aid Support</i>										
Total Cash Transfers To Groups Of Individuals:	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	-	-	97	200	200	200	200	211	223	235

MP324 Nkomazi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7,031		10,212	11,006	11,006	11,006	11,056	11,708	12,352
Pension and UIF Contributions	1,012		1,496	1,682	1,682	1,682	1,658	1,756	1,853
Medical Aid Contributions	73		361	369	525	525	546	579	610
Motor Vehicle Allowance	2,309		3,869	3,927	3,927	3,927	4,420	4,681	4,938
Cellphone Allowance	3,682		853	914	954	954	1,441	1,526	1,609
Housing Allowances	—		—	22	22	22	—	—	—
Other benefits and allowances	—		1	179	351	351	—	—	—
Sub Total - Councillors	14,107	—	16,792	18,098	18,467	18,467	19,121	20,249	21,363
% increase		(100.0%)	—	7.8%	2.0%	—	3.5%	5.9%	5.5%
Senior Managers of the Municipality									
Basic Salaries and Wages	2,043		3,889	4,089	4,089	4,089	4,794	5,052	5,325
Pension and UIF Contributions	401		714	1,022	1,022	1,022	1,103	1,162	1,225
Medical Aid Contributions	—		74	84	84	84	99	105	110
Overtime	—		—	—	—	—	—	—	—
Performance Bonus	—		69	341	341	341	399	421	444
Motor Vehicle Allowance	330		882	960	960	960	743	783	826
Cellphone Allowance	—		34	—	—	—	—	—	—
Housing Allowances	—		—	32	32	32	—	—	—
Other benefits and allowances	793		13	66	66	66	72	76	80
Payments in lieu of leave	—		144	—	—	—	—	—	—
Long service awards	—		889	—	—	—	—	—	—
Post-retirement benefit obligations	—		—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	3,567	—	6,708	6,593	6,593	6,593	7,210	7,600	8,010
% increase		(100.0%)	—	(1.7%)	—	—	9.4%	5.4%	5.4%
Other Municipal Staff									
Basic Salaries and Wages	109,851		109,739	130,659	133,733	133,733	141,469	144,283	152,074
Pension and UIF Contributions	14,515		24,393	31,513	31,521	31,521	31,342	32,986	34,768
Medical Aid Contributions	3,955		6,797	6,920	6,970	6,970	8,345	8,796	9,271
Overtime	10,590		20,323	8,219	13,916	13,916	10,220	10,772	11,354
Performance Bonus	10,182		9,217	10,488	9,660	9,660	11,408	12,024	12,673
Motor Vehicle Allowance	5,432		8,439	7,911	8,283	8,283	8,906	9,387	9,894
Cellphone Allowance	456		1,135	1,161	1,235	1,235	1,337	1,410	1,486
Housing Allowances	839		1,101	1,279	1,222	1,222	1,098	1,157	1,219
Other benefits and allowances	1,678		10,879	3,909	4,816	4,816	2,101	2,214	2,334
Payments in lieu of leave	1,778		1,157	1,500	2,331	2,331	1,500	1,581	1,666
Long service awards	—		—	500	500	500	1,072	1,130	1,191
Post-retirement benefit obligations	—		185	268	268	268	283	298	314
Sub Total - Other Municipal Staff	159,274	—	193,367	204,327	214,456	214,456	219,081	226,038	238,244
% increase		(100.0%)	—	5.7%	5.0%	—	2.2%	3.2%	5.4%
Total Parent Municipality	176,948	—	216,867	229,018	239,515	239,515	245,413	253,887	267,617
		(100.0%)	—	5.6%	4.6%	—	2.5%	3.5%	5.4%
Board Members of Entities									
Basic Salaries and Wages	—		—	—	—	—	—	—	—
Pension and UIF Contributions	—		—	—	—	—	—	—	—
Medical Aid Contributions	—		—	—	—	—	—	—	—
Overtime	—		—	—	—	—	—	—	—
Performance Bonus	—		—	—	—	—	—	—	—
Motor Vehicle Allowance	—		—	—	—	—	—	—	—
Cellphone Allowance	—		—	—	—	—	—	—	—
Housing Allowances	—		—	—	—	—	—	—	—
Other benefits and allowances	—		—	—	—	—	—	—	—
Board Fees	—		—	—	—	—	—	—	—
Payments in lieu of leave	—		—	—	—	—	—	—	—
Long service awards	—		—	—	—	—	—	—	—
Post-retirement benefit obligations	—		—	—	—	—	—	—	—
Sub Total - Board Members of Entities	—	—	—	—	—	—	—	—	—
% increase		—	—	—	—	—	—	—	—
Senior Managers of Entities									
Basic Salaries and Wages	—		—	—	—	—	—	—	—
Pension and UIF Contributions	—		—	—	—	—	—	—	—
Medical Aid Contributions	—		—	—	—	—	—	—	—
Overtime	—		—	—	—	—	—	—	—
Performance Bonus	—		—	—	—	—	—	—	—
Motor Vehicle Allowance	—		—	—	—	—	—	—	—
Cellphone Allowance	—		—	—	—	—	—	—	—
Housing Allowances	—		—	—	—	—	—	—	—
Other benefits and allowances	—		—	—	—	—	—	—	—
Payments in lieu of leave	—		—	—	—	—	—	—	—
Long service awards	—		—	—	—	—	—	—	—
Post-retirement benefit obligations	—		—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	—	—	—	—	—	—	—	—	—
% increase		—	—	—	—	—	—	—	—
Other Staff of Entities									
Basic Salaries and Wages	—		—	—	—	—	—	—	—
Pension and UIF Contributions	—		—	—	—	—	—	—	—
Medical Aid Contributions	—		—	—	—	—	—	—	—
Overtime	—		—	—	—	—	—	—	—
Performance Bonus	—		—	—	—	—	—	—	—
Motor Vehicle Allowance	—		—	—	—	—	—	—	—
Cellphone Allowance	—		—	—	—	—	—	—	—
Housing Allowances	—		—	—	—	—	—	—	—
Other benefits and allowances	—		—	—	—	—	—	—	—
Payments in lieu of leave	—		—	—	—	—	—	—	—
Long service awards	—		—	—	—	—	—	—	—
Post-retirement benefit obligations	—		—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	—	—	—	—	—	—	—	—	—
% increase		—	—	—	—	—	—	—	—
Total Municipal Entities	—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS	176,948	—	216,867	229,018	239,515	239,515	245,413	253,887	267,617
% increase		(100.0%)	—	5.6%	4.6%	—	2.5%	3.5%	5.4%
TOTAL MANAGERS AND STAFF	162,841	—	200,075	210,920	221,048	221,048	226,292	233,638	246,254

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors							
Speaker	1	389 966	58 495	171 649			620 110
Chief Whip	1	330 731	89 702	162 306			582 740
Executive Mayor	1	452 005	108 573	209 021			769 598
Deputy Executive Mayor	-	-	-	-			-
Executive Committee	5	1 721 616	380 551	811 531			2 913 698
Total for all other councillors	58	8 161 397	1 567 414	4 506 161			14 234 972
Total Councillors	66	11 055 715	2 204 735	5 860 668			19 121 118
Senior Managers of the Municipality							
Municipal Manager (MM)	1	1 048 600	241 178	230 727	87 383		1 607 889
Chief Finance Officer	1	898 800	206 724	198 068	74 900		1 378 492
Director Corporate Services		711 550	163 657	155 299	59 296		1 089 801
Director Planning & Development	1	711 550	199 989	65 585	59 296		1 036 419
Director Infrastructure Development	1	711 550	204 911	100 505	59 296		1 076 262
Director Community Services	1	711 550	185 420	65 042	59 296		1 021 309
List of each official with packages >= senior manager							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Senior Managers of the Municipality	5	4 793 600	1 201 879	815 226	399 467		7 210 172
A Heading for Each Entity							
List each member of board by designation							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total for municipal entities	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	71	15 849 315	3 406 614	6 675 894	399 467		26 331 290

MP324 Nkomazi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source															
Property rates	4,089	6,542	4,906	4,906	5,724	5,724	9,813	8,995	6,542	8,177	8,177	8,177	81,773	86,680	91,880
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	7,518	5,467	4,101	4,784	6,151	5,467	6,834	5,467	6,151	5,467	6,151	4,784	68,342	73,393	78,817
Service charges - water revenue	1,355	1,742	1,936	1,162	1,355	1,355	2,130	1,355	1,742	1,549	1,742	1,936	19,360	21,245	23,319
Service charges - sanitation revenue	356	317	356	317	317	277	436	356	396	317	277	238	3,961	4,357	4,793
Service charges - refuse revenue	532	532	532	532	355	532	532	296	532	473	532	532	5,917	6,508	7,159
Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment	274	366	320	412	732	229	274	549	412	320	274	412	4,574	5,031	5,534
Interest earned - external investments	53	240	160	266	133	532	160	186	799	80	27	27	2,662	2,928	3,221
Interest earned - outstanding debtors	453	453	453	453	453	453	453	453	453	453	453	475	5,463	6,010	6,611
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	60	53	33	40	53	60	80	27	87	67	60	47	666	732	805
Licences and permits	—	—	29	—	—	—	—	—	—	—	—	—	29	32	35
Agency services	1,067	933	1,200	1,067	1,333	1,067	1,467	1,200	1,067	933	800	1,200	13,334	14,667	16,134
Transfers recognised - operational	145,791	—	—	—	145,791	—	—	—	72,895	—	—	—	364,477	444,971	472,826
Other revenue	590	590	590	590	590	590	590	590	590	590	590	619	7,113	7,824	8,606
Gains on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and	162,140	17,237	14,618	14,530	162,988	16,288	22,769	19,476	91,666	18,427	19,085	18,446	577,671	674,378	719,741
Expenditure By Type															
Employee related costs	17,874	17,874	17,874	17,874	29,681	17,874	17,874	17,874	17,874	17,874	17,874	17,874	226,292	233,638	246,254
Remuneration of councillors	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	19,121	20,249	21,363
Debt impairment	—	—	—	—	—	—	—	—	—	—	—	17,045	17,045	17,966	18,936
Depreciation & asset impairment	—	—	—	—	—	—	—	—	—	—	—	64,397	64,397	67,874	71,540
Finance charges	35	35	162	35	35	162	35	35	162	35	35	162	930	981	1,034
Bulk purchases	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962	71,543	77,276	83,470
Other materials	138	138	138	138	138	138	138	138	138	138	138	138	1,653	1,113	1,173
Contracted services	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	18,653	19,660	20,722
Transfers and grants	—	—	—	—	—	—	—	211	—	—	—	—	211	223	235
Other expenditure	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	161,638	165,642	169,977
Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure	40,626	40,626	40,753	40,626	52,433	40,753	40,626	40,837	40,753	40,626	40,626	122,195	581,483	604,622	634,702
Surplus/(Deficit)	121,513	(23,389)	(26,135)	(26,097)	110,555	(24,465)	(17,857)	(21,362)	50,913	(22,199)	(21,541)	(103,749)	(3,811)	69,757	85,039
Transfers recognised - capital	88,009	—	—	—	87,582	—	—	—	43,791	—	—	—	219,382	241,346	257,595
Contributions recognised - capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	209,522	(23,389)	(26,135)	(26,097)	198,137	(24,465)	(17,857)	(21,362)	94,704	(22,199)	(21,541)	(103,749)	215,570	311,103	342,634
Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	209,522	(23,389)	(26,135)	(26,097)	198,137	(24,465)	(17,857)	(21,362)	94,704	(22,199)	(21,541)	(103,749)	215,570	311,103	342,634

MP324 Nkomazi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote															
Vote 1 - EXECUTIVE & COUNCIL	2,172	–	–	–	2,172	–	–	–	1,086	–	–	–	5,429	–	–
Vote 2 - BUDGET & TREASURY OFFICE	69,566	7,375	5,660	5,766	71,282	6,850	10,566	9,775	40,350	8,851	8,798	8,826	253,666	298,546	317,859
Vote 3 - CORPORATE SERVICES	412	504	458	549	870	366	412	687	549	458	412	556	6,233	6,856	7,542
Vote 4 - PLANNING & DEVELOPMENT	130	130	160	130	130	130	130	130	130	130	130	137	1,600	1,760	1,936
Vote 5 - COMMUNITY & SOCIAL SERVICES	12,716	1,700	1,947	1,820	12,799	1,840	2,260	1,704	7,305	1,654	1,574	1,969	49,288	58,087	62,719
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	77,143	7,528	6,394	6,263	75,736	7,101	9,400	7,180	42,247	7,334	8,171	6,959	261,455	309,130	329,686
Total Revenue by Vote	162,140	17,237	14,618	14,530	162,988	16,288	22,769	19,476	91,666	18,427	19,085	18,446	577,671	674,378	719,741
Expenditure by Vote to be appropriated															
Vote 1 - EXECUTIVE & COUNCIL	3,882	3,882	3,882	3,882	4,421	3,882	3,882	3,882	3,882	3,882	3,882	3,882	47,118	44,252	46,662
Vote 2 - BUDGET & TREASURY OFFICE	1,416	1,416	1,416	1,416	2,626	1,416	1,416	1,416	1,416	1,416	1,416	82,858	99,640	103,833	109,381
Vote 3 - CORPORATE SERVICES	3,169	3,169	3,169	3,169	4,163	3,169	3,169	3,380	3,169	3,169	3,169	3,169	39,236	42,600	44,902
Vote 4 - PLANNING & DEVELOPMENT	2,255	2,255	2,255	2,255	2,903	2,255	2,255	2,255	2,255	2,255	2,255	2,255	27,711	23,907	21,441
Vote 5 - COMMUNITY & SOCIAL SERVICES	7,932	7,932	7,932	7,932	11,374	7,932	7,932	7,932	7,932	7,932	7,932	7,932	98,625	105,276	110,969
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	21,973	21,973	22,100	21,973	26,946	22,100	21,973	21,973	22,100	21,973	21,973	22,100	269,153	284,753	301,347
Total Expenditure by Vote	40,626	40,626	40,753	40,626	52,433	40,753	40,626	40,837	40,753	40,626	40,626	122,195	581,483	604,622	634,702
Surplus/(Deficit) before assoc.	121,513	(23,389)	(26,135)	(26,097)	110,555	(24,465)	(17,857)	(21,362)	50,913	(22,199)	(21,541)	(103,749)	(3,811)	69,757	85,039
Taxation													–	–	–
Attributable to minorities													–	–	–
Share of surplus/ (deficit) of associate													–	–	–
Surplus/(Deficit)	121,513	(23,389)	(26,135)	(26,097)	110,555	(24,465)	(17,857)	(21,362)	50,913	(22,199)	(21,541)	(103,749)	(3,811)	69,757	85,039

MP324 Nkomazi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard															
Governance and administration	72,150	7,879	6,118	6,316	74,323	7,217	10,978	10,462	41,985	9,309	9,210	9,382	265,328	305,402	325,400
Executive and council	2,172	-	-	-	2,172	-	-	-	1,086	-	-	-	5,429	-	-
Budget and treasury office	69,566	7,375	5,660	5,766	71,282	6,850	10,566	9,775	40,350	8,851	8,798	8,826	253,666	298,546	317,859
Corporate services	412	504	458	549	870	366	412	687	549	458	412	556	6,233	6,856	7,542
Community and public safety	69	63	43	50	63	69	89	36	96	76	69	57	781	859	945
Community and social services	9	9	9	9	9	9	9	9	9	9	9	10	111	122	134
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	60	54	34	40	54	60	80	27	87	67	60	47	670	737	811
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	3,304	1,236	1,532	1,369	3,571	1,369	1,769	1,503	2,337	1,236	1,103	1,517	21,847	23,828	25,941
Planning and development	2,065	130	160	130	2,065	130	130	130	1,098	130	130	137	6,437	6,876	7,294
Road transport	1,068	934	1,201	1,068	1,334	1,068	1,468	1,201	1,068	934	801	1,201	13,344	14,678	16,146
Environmental protection	172	172	172	172	172	172	172	172	172	172	172	180	2,067	2,274	2,501
Trading services	86,616	8,059	6,926	6,795	85,032	7,632	9,932	7,475	47,249	7,806	8,703	7,490	289,715	344,289	367,455
Electricity	27,910	5,467	4,101	4,784	26,543	5,467	6,834	5,467	16,347	5,467	6,151	4,784	119,324	136,728	146,279
Water	46,941	1,742	1,936	1,162	46,941	1,355	2,130	1,355	24,535	1,549	1,742	1,936	133,324	162,917	173,244
Waste water management	356	317	356	317	317	277	436	356	396	317	277	238	3,961	4,357	4,793
Waste management	11,409	532	532	532	11,231	532	532	296	5,971	473	532	532	33,107	40,287	43,139
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	162,140	17,237	14,618	14,530	162,988	16,288	22,769	19,476	91,666	18,427	19,085	18,446	577,671	674,378	719,741
Expenditure - Standard															
Governance and administration	8,466	8,466	8,466	8,466	11,210	8,466	8,466	8,678	8,466	8,466	8,466	89,908	185,994	190,686	200,945
Executive and council	3,882	3,882	3,882	3,882	4,421	3,882	3,882	3,882	3,882	3,882	3,882	3,882	47,118	44,252	46,662
Budget and treasury office	1,416	1,416	1,416	1,416	2,626	1,416	1,416	1,416	1,416	1,416	1,416	82,858	99,640	103,833	109,381
Corporate services	3,169	3,169	3,169	3,169	4,163	3,169	3,169	3,380	3,169	3,169	3,169	3,169	39,236	42,600	44,902
Community and public safety	2,810	2,810	2,810	2,810	3,638	2,810	2,810	2,810	2,810	2,810	2,810	2,810	34,544	36,515	38,487
Community and social services	455	455	455	455	763	455	455	455	455	455	455	455	5,767	6,079	6,407
Sport and recreation	9	9	9	9	9	9	9	9	9	9	9	9	107	112	118
Public safety	2,346	2,346	2,346	2,346	2,866	2,346	2,346	2,346	2,346	2,346	2,346	2,346	28,671	30,324	31,962
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	8,890	8,890	8,890	8,890	12,755	8,890	8,890	8,890	8,890	8,890	8,890	8,890	110,543	112,226	114,544
Planning and development	4,799	4,799	4,799	4,799	6,775	4,799	4,799	4,799	4,799	4,799	4,799	4,799	59,559	57,646	57,017
Road transport	3,570	3,570	3,570	3,570	5,142	3,570	3,570	3,570	3,570	3,570	3,570	3,570	44,406	47,648	50,221
Environmental protection	522	522	522	522	838	522	522	522	522	522	522	522	6,578	6,933	7,307
Trading services	20,460	20,460	20,587	20,460	24,831	20,587	20,460	20,460	20,587	20,460	20,460	20,587	250,401	265,194	280,726
Electricity	7,600	7,600	7,600	7,600	8,100	7,600	7,600	7,600	7,600	7,600	7,600	7,600	91,701	98,523	105,865
Water	10,150	10,150	10,277	10,150	12,811	10,277	10,150	10,150	10,277	10,150	10,150	10,277	124,970	130,908	137,167
Waste water management	291	291	291	291	339	291	291	291	291	291	291	291	3,539	3,731	3,932
Waste management	2,419	2,419	2,419	2,419	3,581	2,419	2,419	2,419	2,419	2,419	2,419	2,419	30,191	32,032	33,762
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	40,626	40,626	40,753	40,626	52,434	40,753	40,626	40,837	40,753	40,626	40,626	122,195	581,483	604,622	634,702
Surplus/(Deficit) before assoc.	121,513	(23,389)	(26,135)	(26,097)	110,555	(24,465)	(17,857)	(21,362)	50,913	(22,199)	(21,541)	(103,749)	(3,811)	69,757	85,039
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	121,513	(23,389)	(26,135)	(26,097)	110,555	(24,465)	(17,857)	(21,362)	50,913	(22,199)	(21,541)	(103,749)	(3,811)	69,757	85,039

MP324 Nkomazi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated															
Vote 1 - EXECUTIVE & COUNCIL												-	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE												-	-	-	-
Vote 3 - CORPORATE SERVICES												-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT												-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	296	296	296	296	296	296	296	296	296	296	296	296	3,557	18,253	9,285
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	164,297	157,385	124,045
Capital multi-year expenditure sub-total	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	13,988	167,854	175,638	133,330
Single-year expenditure to be appropriated															
Vote 1 - EXECUTIVE & COUNCIL			227									-	227	-	-
Vote 2 - BUDGET & TREASURY OFFICE			200									-	200	-	-
Vote 3 - CORPORATE SERVICES	167	167	167	167	167	167	167	167	167	167	167	167	2,000	420	-
Vote 4 - PLANNING & DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	92	92	92	92	92	92	92	92	92	92	92	92	1,100	10,400	24,007
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	4,960	4,960	4,960	4,960	4,960	4,960	4,960	4,960	4,960	4,960	4,960	4,960	59,525	64,543	106,009
Capital single-year expenditure sub-total	5,219	5,219	5,646	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	63,052	75,363	130,015
Total Capital Expenditure	19,207	19,207	19,634	19,207	19,207	19,207	19,207	19,207	19,207	19,207	19,207	19,207	230,907	251,001	263,345

MP324 Nkomazi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard															
Governance and administration	167	167	594	167	167	167	167	167	167	167	167	167	2,427	420	-
Executive and council			227										227	-	-
Budget and treasury office			200										200	-	-
Corporate services	167	167	167	167	167	167	167	167	167	167	167	167	2,000	420	-
Community and public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	-
Community and social services													-	400	-
Sport and recreation													-	-	-
Public safety													-	2,000	-
Housing													-	-	-
Health													-	-	-
Economic and environmental services	5,587	5,587	5,587	5,587	5,587	5,587	5,587	5,587	5,587	5,587	5,587	5,587	67,045	64,304	61,291
Planning and development	255	255	255	255	255	255	255	255	255	255	255	255	3,057	24,253	33,291
Road transport	5,332	5,332	5,332	5,332	5,332	5,332	5,332	5,332	5,332	5,332	5,332	5,332	63,987	40,051	28,000
Environmental protection													-	-	-
Trading services	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	161,435	183,877	202,054
Electricity	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,600	25,700	35,750
Water	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,135	132,177	136,304
Waste water management	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	22,500	24,000	30,000
Waste management	100	100	100	100	100	100	100	100	100	100	100	100	1,200	2,000	-
Other													-	-	-
Total Capital Expenditure - Standard	19,207	19,207	19,634	19,207	19,207	19,207	19,207	19,207	19,207	19,207	19,207	19,207	230,907	251,001	263,345
Funded by:															
National Government	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	219,382	241,346	257,595
Provincial Government													-	-	-
District Municipality													-	-	-
Other transfers and grants													-	-	-
Transfers recognised - capital	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	219,382	241,346	257,595
Public contributions & donations													-	-	-
Borrowing													-	-	-
Internally generated funds	960	960	960	960	960	960	960	960	960	960	960	960	11,525	9,655	5,750
Total Capital Funding	19,242	19,242	19,242	19,242	19,242	19,242	19,242	19,242	19,242	19,242	19,242	19,242	230,907	251,001	263,345

MP324 Nkomazi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source														1		
Property rates		3,263	5,221	3,916	3,916	4,569	4,569	7,832	7,179	5,221	6,526	6,526	6,526	65,264	69,180	73,331
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		6,000	4,364	3,273	3,818	4,909	4,364	5,454	4,364	4,909	4,364	4,909	3,818	54,545	58,576	62,905
Service charges - water revenue		1,082	1,391	1,545	927	1,082	1,082	1,700	1,082	1,391	1,236	1,391	1,545	15,452	16,956	18,611
Service charges - sanitation revenue		285	253	285	253	253	221	348	285	316	253	221	190	3,161	3,477	3,825
Service charges - refuse revenue		425	425	425	425	283	425	425	236	425	378	425	425	4,722	5,194	5,714
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		274	366	320	412	732	229	274	549	412	320	274	412	4,574	5,031	5,534
Interest earned - external investments		53	240	160	266	133	532	160	186	799	80	27	27	2,662	2,928	3,221
Interest earned - outstanding debtors		453	453	453	453	453	453	453	453	453	453	453	475	5,463	6,010	6,611
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		60	53	33	40	53	60	80	27	87	67	60	47	666	732	805
Licences and permits		-	-	29	-	-	-	-	-	-	-	-	-	29	32	35
Agency services		1,067	933	1,200	1,067	1,333	1,067	1,467	1,200	1,067	933	800	1,200	13,334	14,667	16,134
Transfer receipts - operational		147,191	-	-	-	144,857	-	-	-	72,429	-	-	-	364,477	444,971	472,826
Other revenue		590	590	590	590	590	590	590	590	590	590	590	619	7,113	7,824	8,606
Cash Receipts by Source		160,744	14,289	12,230	12,167	159,248	13,591	18,783	16,151	88,098	15,201	15,677	15,283	541,462	635,579	678,159
Other Cash Flows by Source																
Transfer receipts - capital	88,009					87,582				43,791			-	219,382	241,346	257,595
Contributions recognised - capital & Contributed assets													-	-	-	-
Proceeds on disposal of PPE													-	-	-	-
Short term loans													-	-	-	-
Borrowing long term/refinancing													-	-	-	-
Increase (decrease) in consumer deposits													-	-	-	-
Decrease (increase) in non-current debtors													-	-	-	-
Decrease (increase) other non-current receivables													-	-	-	-
Decrease (increase) in non-current investments													-	-	-	-
Total Cash Receipts by Source		248,753	14,289	12,230	12,167	246,830	13,591	18,783	16,151	131,889	15,201	15,677	15,283	760,844	876,926	935,754
Cash Payments by Type																
Employee related costs		17,874	17,874	17,874	17,874	29,681	17,874	17,874	17,874	17,874	17,874	17,874	17,874	226,292	233,638	246,254
Remuneration of councillors		1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	19,121	20,249	21,363
Finance charges		35	35	162	35	35	162	35	35	162	35	35	162	930	981	1,034
Bulk purchases - Electricity		5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	70,314	75,982	82,106
Bulk purchases - Water & Sewer		102	102	102	102	102	102	102	102	102	102	102	102	1,228	1,295	1,365
Other materials		138	138	138	138	138	138	138	138	138	138	138	138	1,653	1,113	1,173
Contracted services		1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	1,554	18,653	19,660	20,722
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	211	-	-	-	-	211	223	235
Other expenditure		13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	13,470	161,638	165,642	169,977
Cash Payments by Type		40,626	40,626	40,753	40,626	52,433	40,753	40,626	40,837	40,753	40,626	40,626	40,753	500,041	518,782	544,227
Other Cash Flows/Payments by Type																
Capital assets		19,207	19,207	19,634	19,207	19,207	19,207	19,207	19,207	19,207	19,207	19,207	19,207	230,907	251,001	263,345
Repayment of borrowing		-	-	91	-	-	91	-	-	91	-	-	-	365	365	365
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		59,833	59,833	60,478	59,833	71,640	60,051	59,833	60,044	60,051	59,833	59,833	60,051	731,312	770,148	807,937
NET INCREASE/(DECREASE) IN CASH HELD		188,920	(45,544)	(48,249)	(47,666)	175,190	(46,459)	(41,050)	(43,893)	71,838	(44,632)	(44,156)	(44,768)	29,532	106,778	127,817
Cash/cash equivalents at the month/year begin:		7,770	196,690	151,146	102,898	55,232	230,422	183,963	142,913	99,020	170,857	126,225	82,070	7,770	37,302	144,080
Cash/cash equivalents at the month/year end:		196,690	151,146	102,898	55,232	230,422	183,963	142,913	99,020	170,857	126,225	82,070	37,302	37,302	144,080	271,897

MP324 Nkomazi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	51,967	56,703	38,476	22,273	54,916	54,916	176,002	176,316	224,209
Infrastructure - Road transport	18,484	45,253	10,017	7,000	7,000	7,000	61,987	39,901	28,000
Roads, Pavements & Bridges	18,484	45,253	10,017	7,000	7,000	7,000	61,987	39,901	28,000
Storm water									
Infrastructure - Electricity	7,850	–	18,817	–	20,925	20,925	11,500	22,500	32,500
Generation									
Transmission & Reticulation	7,850		18,817		20,925	20,925	11,500	22,500	32,500
Street Lighting									
Infrastructure - Water	23,259	11,104	9,642	14,273	10,992	10,992	79,814	89,914	133,709
Dams & Reservoirs		11,104					–	–	42,000
Water purification									
Reticulation	23,259		9,642	14,273	10,992	10,992	79,814	89,914	91,709
Infrastructure - Sanitation	2,375	–	–	–	15,000	15,000	22,500	24,000	30,000
Reticulation	2,375				15,000	15,000	22,500	24,000	30,000
Sewerage purification									
Infrastructure - Other	–	347	–	1,000	1,000	1,000	200	–	–
Waste Management		347		1,000	1,000	1,000	200	–	–
Transportation									
Gas									
Other									
Community	–	–	219	42,543	7,543	7,543	–	13,500	28,298
Parks & gardens									
Sportsfields & stadia							–	5,500	4,291
Swimming pools									
Community halls				7,543	7,543	7,543	–	8,000	24,007
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries			219						
Social rental housing									
Other				35,000					
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	15,038	8,286	7,192	1,675	2,818	2,818	4,452	5,255	–
General vehicles	7,589	615	3,059		1,386	1,386	500	800	–
Specialised vehicles	–	–	–	–	–	–	–	2,000	–
Plant & equipment	5,563	2,258	1,044	615	82	82	725	435	–
Computers - hardware/equipment	764	345	2,126	793	1,083	1,083	1,857	–	–
Furniture and other office equipment	1,121	234	531	67	67	67	170	20	–
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings			431	200	200	200			
Other Land									
Surplus Assets - (Investment or Inventory)									
Other		4,835					1,200	2,000	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	350	–	–	200	–	–
Computers - software & programming				350			200	–	–
Other (list sub-class)									
Total Capital Expenditure on new assets	67,005	64,990	45,887	66,841	65,278	65,278	180,654	195,071	252,507
Specialised vehicles	–	–	–	–	–	–	–	2,000	–
Refuse									
Fire							–	2,000	–
Conservancy									
Ambulances									

MP324 Nkomazi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	46,050	43,823	77,352	159,826	161,136	161,136	47,695	45,178	5,845
Infrastructure - Road transport	17,059	–	495	29,350	37,051	37,051	1,800	–	–
Roads, Pavements & Bridges	17,059		495	29,350	37,051	37,051	1,800	–	–
Storm water									
Infrastructure - Electricity	–	11	–	5,800	5,800	5,800	3,000	3,100	3,250
Generation									
Transmission & Reticulation		11		5,500	5,500	5,500	2,700	2,800	2,950
Street Lighting				300	300	300	300	300	300
Infrastructure - Water	28,991	37,290	74,517	122,876	114,604	114,604	42,895	42,078	2,595
Dams & Reservoirs									
Water purification									
Reticulation	28,991	37,290	74,517	122,876	114,604	114,604	42,895	42,078	2,595
Infrastructure - Sanitation	–	6,523	423	–	–	–	–	–	–
Reticulation		6,523	423						
Sewerage purification									
Infrastructure - Other	–	–	1,918	1,800	3,681	3,681	–	–	–
Waste Management			1,918		3,681	3,681			
Transportation									
Gas									
Other				1,800					
Community	3,658	3,642	6,243	–	11,387	11,387	2,557	10,753	4,993
Parks & gardens									
Sportsfields & stadia			2,008		11,387	11,387	2,557	10,753	4,993
Swimming pools									
Community halls	3,658	3,642	4,236						
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	–	622	125	3,090	3,090	3,090	–	–	–
General vehicles				280	280	280			
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment				10	10	10			
Computers - hardware/equipment				2,800	2,800	2,800			
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings		622	125						
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming									
Other (list sub-class)									
Total Capital Expenditure on renewal of existing	49,708	48,088	83,721	162,916	175,614	175,614	50,253	55,931	10,838
Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex	42.6%	42.5%	64.6%	70.9%	72.9%	72.9%	21.8%	22.3%	4.1%
Renewal of Existing Assets as % of deprecn"	125.6%	80.2%	156.9%	235.5%	288.0%	288.0%	78.0%	82.4%	15.2%

MP324 Nkomazi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	19,770	21,171	24,376	29,715	29,715	30,746	34,969	36,048
Infrastructure - Road transport	–	2,594	2,291	3,250	3,250	3,250	3,432	3,618	3,813
Roads, Pavements & Bridges		2,594	2,291	3,250	3,250	3,250	3,432	3,618	3,813
Storm water									
Infrastructure - Electricity	–	1,321	4,838	2,568	2,568	2,568	4,032	4,250	4,480
Generation									
Transmission & Reticulation		1,321	4,838	2,568	2,568	2,568	4,032	4,250	4,480
Street Lighting									
Infrastructure - Water	–	12,896	11,171	14,330	19,670	19,670	19,009	22,387	22,786
Dams & Reservoirs									
Water purification									
Reticulation		12,896	11,171	14,330	19,670	19,670	19,009	22,387	22,786
Infrastructure - Sanitation	–	950	1,886	2,213	2,213	2,213	2,337	2,463	2,596
Reticulation		950	1,886	2,213	2,213	2,213	2,337	2,463	2,596
Sewerage purification									
Infrastructure - Other	–	2,009	986	2,015	2,015	2,015	1,936	2,252	2,373
Waste Management		2,009	986	2,015	2,015	2,015	1,936	2,252	2,373
Transportation									
Gas									
Other									
Community	–	39	–	36	36	36	46	48	51
Parks & gardens		39		36	36	36	46	48	51
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	25,323	1,866	1,511	6,713	6,674	6,674	7,359	7,776	8,198
General vehicles		1,144	854	5,782	5,782	5,782	6,105	6,435	6,783
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment		–	64	86	86	86	82	86	91
Computers - hardware/equipment									
Furniture and other office equipment			52	181	142	142	127	152	160
Abattoirs		50							
Markets									
Civic Land and Buildings									
Other Buildings			505	664	664	664	925	977	1,032
Other Land		671							
Surplus Assets - (Investment or Inventory)									
Other	25,323		36				119	125	132
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming									
Other (list sub-class)									
Total Repairs and Maintenance Expenditure	25,323	21,675	22,682	31,124	36,425	36,425	38,151	42,793	44,296

MP324 Nkomazi - Supporting Table SA34d Depreciation by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Depreciation by Asset Class/Sub-class									
Infrastructure	28 361	–	37 268	53 391	41 125	41 125	43 428	45 773	48 245
Infrastructure - Road transport	9 014	–	9 522	13 159	9 255	9 255	9 774	10 301	10 858
Roads, Pavements & Bridges	9 014		9 522	13 159	9 255	9 255	9 774	10 301	10 858
Storm water									
Infrastructure - Electricity	1 767	–	2 741	2 579	3 015	3 015	3 184	3 356	3 537
Generation									
Transmission & Reticulation	1 767		2 741	2 579	3 015	3 015	3 184	3 356	3 537
Street Lighting									
Infrastructure - Water	17 394	–	24 684	37 381	28 502	28 502	30 098	31 723	33 436
Dams & Reservoirs									
Water purification									
Reticulation	17 394		24 684	37 381	28 502	28 502	30 098	31 723	33 436
Infrastructure - Sanitation	107	–	198	156	218	218	230	243	256
Reticulation	107		198	156	218	218	230	243	256
Sewerage purification									
Infrastructure - Other	79	–	122	115	135	135	142	150	158
Waste Management	79		122	115	135	135	142	150	158
Transportation									
Gas									
Other									
Community	–	–	4 819	4 938	8 897	8 897	9 396	9 903	10 438
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other			4 819	4 938	8 897	8 897	9 396	9 903	10 438
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings									
Other									
Investment properties	–	–	–	–	–	–	–	–	–
Housing development									
Other									
Other assets	7 800	–	9 963	10 783	10 903	10 903	11 574	12 198	12 857
General vehicles	3 231		3 907	4 112	4 298	4 298	4 538	4 784	5 042
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	1 443		3 094	2 106	3 403	3 403	3 594	3 788	3 992
Computers - hardware/equipment	2 213		1 836	3 230	1 963	1 963	2 133	2 248	2 369
Furniture and other office equipment	914		1 127	1 335	1 239	1 239	1 309	1 379	1 454
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other				–					
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class									
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	39	–	–	57	57	57	–	–	–
Computers - software & programming	39			57	57	57			
Other (list sub-class)									
Total Depreciation	36 200	–	52 050	69 168	60 982	60 982	64 397	67 874	71 540

2.5 List of capital items

DEPARTMENT	SECTION	DETAILS	SOURCE OF FUNDING	2014/2015 BUDGET	2015/2016 BUDGET	2016/2017 BUDGET
EXECUTIVE & COUNCIL	EPWP	Tools & equipment	EPWP	200,000		
EXECUTIVE & COUNCIL	EPWP	Laptop & printer	EPWP	27,200		
BUDGET & TREASURY	FMG	2X Laptops	FMG	30,000		
BUDGET & TREASURY	FMG	Furniture	FMG	170,000		
CORPORATE SERVICES	CORPORATE SERVICES	Furniture - Typist	Revenue		20,000	
CORPORATE SERVICES	CORPORATE SERVICES	Bus- for the municipality	Revenue		400,000	
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	Block B Community Hall	MIG		8,000,000	
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	Mangweni Sports Facility	MIG		5,500,000	4,291,412
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	Upgrading of mbuzini stadium	MIG		6,000,000	4,993,279
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	Driekoppies stadium	MIG	2,557,393	4,753,055	
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	Block C Community Hall	MIG			12,000,000
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	Phiva Community Hall	MIG			12,006,703
CORPORATE SERVICES	CORPORATE SERVICES	IT Equipments and Computers for all depa	Revenue	1,800,000		
CORPORATE SERVICES	CORPORATE SERVICES	Computer softwares	Revenue	200,000		
COMMUNITY SERVICES	SOCIO ECONOMIC DEVELOPMENT	22 seater Kombi	Revenue	500,000		
COMMUNITY SERVICES	CEMENTRIES	3ton truck	Revenue		400,000	
COMMUNITY SERVICES	FIRE	4x mini truck fire engines	Revenue		2,000,000	
COMMUNITY SERVICES	SOLID WASTE	Skips containers	Revenue	200,000		
COMMUNITY SERVICES	VEHICLE LICENSING & TESTING	Paving of malelane testing ground	Revenue	200,000		
COMMUNITY SERVICES	VEHICLE LICENSING & TESTING	Fencing of Kamhlushwa testing ground	Revenue	200,000		
INFRASTRUCTURE DEVELOPMENT	SEWERAGE	RHIG Projects	RHIG	4,500,000	4,000,000	
INFRASTRUCTURE DEVELOPMENT	ROADS	construction of nkungwini bus route	MIG	9,334,887	8,000,000	
INFRASTRUCTURE DEVELOPMENT	ROADS	construction of Mabundzeni bus route	MIG			7,000,000
INFRASTRUCTURE DEVELOPMENT	ROADS	construction of Durban/ new village bus r	MIG		12,000,000	
INFRASTRUCTURE DEVELOPMENT	ROADS	M B to Tax Rank Bus Route (KaMhlushwa) (3KM)	MIG	7,130,701		
INFRASTRUCTURE DEVELOPMENT	ROADS	Driekoppies bus route (8KM)	MIG	21,613,580	6,278,584	
INFRASTRUCTURE DEVELOPMENT	ROADS	Mafambisa bus route(6KM)	MIG	18,000,000	2,233,070	
INFRASTRUCTURE DEVELOPMENT	ROADS	Masibekela Bus route 8km	MIG			7,000,000
INFRASTRUCTURE DEVELOPMENT	ROADS	Mangweni Bus route 8km	MIG			7,000,000
INFRASTRUCTURE DEVELOPMENT	ROADS	Block B Bus route 7.5km	MIG			7,000,000
INFRASTRUCTURE DEVELOPMENT	ROADS	Boschfontein bus route(6KM)	MIG	5,908,057	11,389,780	
INFRASTRUCTURE DEVELOPMENT	ROADS	Resealing of Komatipoort Suidrop road	Revenue	1,600,000		
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Nyathi to Mdladla bulk water supply upgrade (From 200AC to 315 UPVC) 2.5km	MIG		8,000,000	2,595,081
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Eric'sville water reticulatio8km	MIG			3,500,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Block C Water reticulation	MIG			4,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	KaMaqhekeza water reticulation 15km	MIG			5,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Magudu water reticulation10km	MIG			5,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Louwville water reticulation10km	MIG			5,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Nhlabaville Water Reticulation (8 km)	MIG		6,000,000	5,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Masibekela water reticulation 12km	MIG			5,500,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Scoonplaas water reticulation 12km	MIG			5,500,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mbuzini water reticulation13km	MIG			4,208,607

DEPARTMENT	SECTION	DETAILS	SOURCE OF FUNDING	2014/2015 BUDGET	2015/2016 BUDGET	2016/2017 BUDGET
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mgobodzi water reticulation 15km	MIG			7,500,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mangweni water reticulation 15km	MIG			7,500,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Langelooop water reticulation 20km	MIG			8,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Phakama (Block C) water reticulation (17 km)	MIG		6,200,000	5,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Joe Slovo (part of Block B) (2ML ground reservoir)	MIG			9,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Skhwahlane (2ML ground reservoir)	MIG			9,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mandulo (2ML ground reservoir)	MIG			10,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mdladla (2ML ground reservoir)	MIG			10,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Magogeni (2ML reservoir 5km of 250 mm UPVC)	MIG			12,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Langelooop (2ML ground reservoir 6km of 250 mm UPVC)	MIG			13,000,000
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Tonga D ground reservoir (pump house and reticulation)	MIG	2,409,608	5,136,392	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Tonga D elevated tank + water Reticulation (0,24ML + 3KM)	MIG	5,000,000	6,000,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	ANIVA BULK WATER SUPPLY (2ML GR & 0,3ML TOWER) 6KM	MIG	7,000,000	9,000,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mangweni bulk water supply UPGRADE (replacement of 200 AC to 315UPVC pipe) 8.2 km	MIG	9,351,348	4,443,326	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Driekoppies Water treatment works (25ML)	MIG	10,000,000	5,577,883	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	BLOCK B WATER RETICULATION (NKANINI) (15KM)	MIG	10,000,000		
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Langelooop Water Reticulation: Bhekisisa + S	MIG	12,000,000		
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Louville water treatment plant (6 ML)	MIG	13,242,807	6,000,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Shongwe Hospital bulk water supply upgrade (Replacement of AC pipe) (6KM)	MIG	14,843,969		
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Upgrading of Nyathi raw water	MIG	17,900,000	6,430,188	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mangweni bulk water supply (6km of 315mm UPVC bulk line, 3ML ground reservoir, 0,3 ML elevated tank, pump house and water reticulation	MIG	20,161,956	5,000,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mzinti bulk water supply upgrade (4KM)	MIG			
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Tonga Old Police Station bulk water supply (5km 315mm UPVC bulk line, 3ML ground reservoir, 0,3 ML elevated tank, pump house and 13 km water reticulation	MIG		30,000,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mandulo bulk water supply (3km of 315 mm UPVC bulk line)	MIG		5,000,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Upgrading of Mbuzini Water Treatment works 6ML/day	MIG		22,404,073	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Mananga Water reticulation	MIG		6,000,000	
COMMUNITY SERVICES	SOLID WASTE	nkomazi landfill site	MIG	1,000,000	2,000,000	
INFRASTRUCTURE DEVELOPMENT	SEWERAGE	Old villages sanitation projects	MIG	9,000,000	10,000,000	15,000,000
INFRASTRUCTURE DEVELOPMENT	SEWERAGE	New villages sanitation projects	MIG	9,000,000	10,000,000	15,000,000
INFRASTRUCTURE DEVELOPMENT	ROADS	15 x Liquid fire extinguishers	Revenue		60,000	
INFRASTRUCTURE DEVELOPMENT	ROADS	Workshop Tools	Revenue		90,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	High pressure cleaners machine	Revenue	90,000	90,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Workshop tools	Revenue	95,000	95,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Dunusa mainline	Revenue	800,000	800,000	
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Brush Cutters	Revenue	150,000		
INFRASTRUCTURE DEVELOPMENT	WATER SUPPLY	Rideon mowers	Revenue	90,000		
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	DME ELECTRIFICATION PROJECTS	INEG	9,000,000	20,000,000	30,000,000
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	Tools & equipment	Revenue	100,000	100,000	
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	New/upgrade substations in Nkomazi	Revenue	1,500,000	1,500,000	1,500,000
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	Installation of Ht Ring Supplies in Nkomazi	Revenue	1,000,000	1,000,000	1,000,000
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	Marloth Park Electrification	Revenue	1,500,000	1,500,000	1,500,000
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	Replace streetlights & mast lights in Nkomazi	Revenue	300,000	300,000	300,000
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY	nkomazi smart metering	Revenue	1,200,000	1,300,000	1,450,000

2.6 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days).

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Budget and Treasury Office. They are expected to complete their two year contract on 30 December 2016. Since the introduction of the Internship programme the municipality has successfully employed and trained 6 interns through this programme. The Budget and Treasury Office has been established in accordance with the MFMA.

3. Audit Committee

An Audit Committee has been established and is fully functional.

4. Service Delivery and Implementation Plan

5.

The detail SDBIP document is at a ANNUAL stage and will be finalised after approval of the 2014/15MTREF in May 2014 directly aligned and informed by the 2014/15 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.7 ANNEXURE A –TARRIF SCHEDULE

2.7.1 Property rates tariffs

In terms of Sections 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections 4(1)(c)(ii) and 11(3)(i) and 75A of the Local Government: Municipal Systems Act 32 of 2000, the following rates in the Rand BE LEVIED for the financial year 1 July 2014 to 30 June 2015, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

CATEGORY	RATIO	RATE IN THE RAND BY 6 %
Residential	1.00	0.0095
Industrial	2.50	0.0238
Business and Commercial	2.00	0.0190
Farms – Agriculture	0.25	0.0024
Farms – Commercial	2.00	0.0190
Farms – Residential	1.00	0.0095
Farms – Other	0.25	0.0024
State Owned Properties	2.00	0.0190
Municipal Properties	2.00	0.0190
Public Services Infrastructure (PSI)	0.25	0.0024
Private Towns	1.00	0.0095
Smallholdings - Agriculture	0.25	0.0024
Smallholdings - Commercial	2.00	0.0190
Smallholdings - Residential	1.00	0.0095
Smallholdings – Other	0.25	0.0024
Informal Settlements	1.00	0.0095
Mining and Quarries	3.00	0.0285
Vacant Land	4.00	0.0380
Protected Areas	1.00	0.0095
National Monuments	1.00	0.0095
Multiple Purpose	2.00	0.0190

The rates levied in terms of paragraph 1 above **SHALL BECOME DUE AND PAYABLE** in twelve equal instalments on fixed days for twelve consecutive months, these being the due date stipulated in the account sent to the ratepayer.

Interest at the prime rate plus one per cent of the Nkomazi Local Municipality's bankers (currently ABSA Bank Ltd) will **BE CHARGED** per month or part thereof on all arrear assessment rates at the applicable interest rate, adjusted quarterly as specified in Schedule E - Tariffs for Financial Services.

In terms of Section 15(1)(b) of the MPRA read with Council's Property Rates Policy, the Council grants, the following reduction in market value and rebates on the rate levied for the financial year 2014/2015 to any owner of rateable property in the following circumstances :

1.1 That in terms of section 17(h) of the Municipal Property Rates Act, No 6 of 2004, the impermissible value of the market value of a property assigned to the residential category in the valuation roll or supplementary valuation roll, **BE DETERMINED** as **R 15 000**.

1.2 Indigent household

Owner of residential property, registered in terms of Council's approved indigent policy, **BE EXEMPTED** from paying of property rates.

1.3 Child headed households

That a child headed household registered in terms of Council's approved indigent policy, **BE EXEMPTED** from paying of Property Rates.

1.4 Age / Pensioners reduction, Disability grantees and medically boarded persons

That in addition to the reduction in 1.1 above and subject to requirements as set out in Council's Rates Policy, an additional reduction of **R15, 000.00** on the market value of residential property owned by person older than 60 years of age or registered as "Life right use" tenant in deeds office (Age /Pensioner reduction), disability grantees and medically boarded persons **BE GRANTED**.

1.5 Aged / Pensioners rebate, Disability grantees and medically boarded persons

That in addition to the reduction in 1.1 and 1.4 above, an additional rebate **BE GRANTED** in respect of sliding scale based on average monthly earnings.

The applicant must:

- i. Be the registered owner of the property or registered as "Life right use" tenant in deeds office.
- ii. produce a valid identity document;
- iii. must be at least 60 years of age upon application, provided that where couples are married in community of property and the property is registered in both their name, the age of the eldest will be the qualifying factor, **or** approved disability grantee **or** approved medically boarded person;

- iv. not be in receipt of an indigent assessment rate rebate;
- v. reside permanently on the property concerned which consists of one dwelling only and no part thereof is sub-let;
- vi. Confirm the aforementioned details by means of a sworn affidavit and / or latest income tax assessment.
- vii. On approval, the following rebates will be applicable;

<i>Average Monthly earnings in respect of preceding 12 months</i>	
R0.00 to R2,520.00 (2x state pensions when amended)	100% rebate on assessment rates
R2,520.01 to R4,500.00	85% rebate on assessment rates
R4,500.01 to R6,000.00	70% rebate on assessment rates
R6,000.01 to R7,500.00	55% rebate on assessment rates
R7,500.01 to R11,500.00	40% rebate on assessment rates

- viii. That the minimum “average monthly earnings” be adjusted annually and effective in accordance with National Government Budget announcement in respect of state pensions.

1.6 Municipal

That non-trading service **BE EXEMPTED** from paying of property rates.

1.7 Sporting Bodies

Sport bodies used for the purposes of amateur sport and any social activities which are connected to sport: **40% REBATE** in respect of the amount levied as rates on the relevant property but subject to existing agreements between club and Council not determining a different position.

1.8 Welfare organisations

That are registered in terms of the National Welfare Act, 1978(Act No. 100 of 1978), **BE REBATED 100%** in respect of the amount levied as rates on the property.

1.9 Public benefit organizations/Non-Governmental Organisations (NGO's) and Cultural Organisations-

Must be approved in terms of section 30 of the Income Tax Act 58 of 1962, read with Items 1, 2 and 4 of the Ninth Schedule to that Act, **BE REBATED 100%** in respect of the amount levied as rates on the property.

1.10 Protected areas/nature reserves/conservation areas

That protected areas/nature reserves/conservation areas **BE EXEMPTED** from paying of Property Rates.

1.11 Private schools, Universities, Colleges and Crèches

- ✓ Private (Independent) primary and secondary schools (regardless of whether subsidized or not), registered as educational institutions, **BE REBATED** at **40%** in respect of the amount levied as rates on the relevant property, subject to prior application and submission of prior years audited financial statements.
- ✓ Private (Independent) Universities and colleges, registered as educational institutions not subsidized by state, **20% BE REBATED** in respect of the amount levied as rates on the relevant property.
- ✓ Crèches, registered as educational institutions, **40% BE REBATED** in respect of the amount levied as rates on the relevant property.

1.12 Vacant unimproved stands

That a **50%** rebate **BE GRANTED** on residential property on which a dwelling unit(s) is/are being constructed and which will be used exclusively for that purpose, subject to the following conditions:

- ✓ That an approved building plan is supplied;
- ✓ That a residential dwelling unit(s) be constructed on the property;
- ✓ That the 50% rebate be granted for a maximum period of twenty four (24) months from the date the approved building plan was supplied;
- ✓ That the occupation certificate be supplied at the end of the twenty four (24) month period;
- ✓ That the failure to supply the occupation certificate will result in a reversal of the 50% rebate already granted; and
- ✓ That in the event that the said property is sold prior to the issue of the occupation certificate, the rebate already granted be reversed.

Rebates in respect of items 1.2 to 1.12, but excluding 1.6 - Municipal and 1.10 - Protected areas/nature reserves/conservation areas, **BE SUBJECT** to the submission and approval of required application.

2.7.2 Electricity tariffs

<u>ELECTRICITY</u>	Approved 2013/2014	Approved 2014/2015
Basic charge Residential	110.00	116.05
Energy charge Residential KWH	1.03	1.0867
Basic charge Business <70 Amp (single phase)	330.00	354.39
Energy charge Business <70 Amp (single phase)	1.02	1.10
179Basic charge Business <150 Amp (three phase)	576.84	619.47
Energy charge Business <150 Amp (three phase)	1.02	1.0954
Basic charge Business >150 Amp (three phase)	877.80	942.67
Demand charge Business >150 Amp (KVA three phase)	135.57	145.59
Energy charge Business >160 Amp (three phase)	0.64	0.6873
Domestic Prepay Tariff	1.26	1.3531

2.7.3 Water tariffs

<u>WATER</u>	Approved 2013/2014	Approved 2014/2015
Basic charge	88.78	97.66
Water Residential consumers 0-6 kl		Free
Water Residential consumers 6-25 kl	4.52	4.98
26-40 kl		5.48
41-60 kl		6.03
		6.64
Water Business consumers		9.67
Water tanker services per 5000 litre	300.00	330.00
<u>MARLOTH PARK</u>		
Basic Charge	22.20	24.42

2.7.4 Sanitation tariffs

<u>SEWERAGE</u>	Approved 2013/2014	Approved 2014/2015
Sewerage Fixed charge (1 st 2 points)	142.48	156.73
Sewerage (Additional Points) per point	53.61	58.98
Available charge – Empty stands	70.54	77.60
Sewerage charge M'hlatikop per kl	2.83	3.11
Sewerage Fixed charge (1 st 2 points) Hectorspruit	64.90	71.39
Sewerage (Additional points) Hectorspruit per point	32.16	35.38
Chemical Toilet per day	882.37	970.60
Septic Tank Drainage (R/per c/m)	352.15	0.00
Septic Tank Drainage (R/per load)	0.00	1096.49

2.7.5 Refuse tariffs

<u>REFUSE</u>	Approved 2013/2014	Approved 2014/2015
Refuse Residential once a week services	43.68	48.05
Refuse Residential twice a week services	88.18	96.99
Refuse Residential Rural once a week services	21.10	23.21
Refuse Business once a week services	58.27	64.09
Refuse Business twice a week services	128.11	140.92
Business - (one container)	123.60	135.96
- 1.75cubic meters (20 containers)	2,472.34	2719.57
- 2.5cubic meters (29 containers)	3,095.72	3405.29
Public Institutions Schools/Clinics	115.84	127.43
Clearing Grass and Bushes on Open Stands	882.37	970.60
Clearing of General Waste on Open Stands	620.64	682.71
Removal of Building Rubble	620.64	682.71
Removal of Garden Refuse	351.45	386.60
Cutting of Large Trees	351.45	386.60

2.7.6 Other tariffs

	Approved 2013/2014	Approved 2014/2015
BUILDING PLAN FEES		
	R7.11per sqm (minR559.02)	R8.80 per sqm (min R700.70)
PAVEMENT DEPOSIT	747.81	822.60
TOWN PLANNING TARIFFS:		
Application in accordance with Section 6 (1) of the division of Land, Ordinance 1986 (Ordinance No. 20 of 1986) – Division of farm portion	2,003.17	2203.48
Application in accordance with Section 57 (1)(b) of the Town Planning and Township Ordinance, 1986 (Ordinance No.15 of 1986) – Reasons for Municipality's decision	336.77	370.44
Application in accordance with Section 56 (1)(a) of the Town Planning and Townships Ordinance, 1986 (Ordinance No.15 of 1986) – Amendment scheme/rezoning	2,497.20	2746.92
Application in accordance with Section 96 (2)(b) of the Town Planning and Townships Ordinance, 1986 (Ordinance No.15 of 1986) – Townships Establishment Applications	5,832.90	6416.19
Application in accordance with Section 96 (4)(a) of the Town Planning and Townships Ordinance, 1986 (Ordinance No.15 of 1986) – Amendment of a Township Establishment	0.00	
i) If already approved by Municipality	5,832.90	6416.19
ii) If not already approved by Municipality	2,497.20	2746.92
Application in accordance with Section 92 (1)(a) of the Town Planning and Townships Ordinance, 1986 (Ordinance No.15 of 1986) – Sub –division:	0.00	
i) For first five (x5) erven	500.80	550.88
ii) Six (x6) plus erven	201.67	221.84
Application in accordance with Section 92 (1)(b) of the Town Planning and Townships Ordinance, 1986 (Ordinance No.15 of 1986) – Consolidation	335.80	369.38
Application in accordance with Section 125 of the Town Planning and Townships Ordinance, 1986 (Ordinance No. 15 of 1986) – Amendment Scheme on Township Establishment Application:	0.00	0.00
i) 1 to 100 erven	4,165.54	4582.09
ii) 101 to 200 erven	4,994.40	5493.84
iii) 201 to 500 erven	5,833.06	6416.36
iv) 501 to 1000 erven	6,655.00	7320.50
	0.00	0.00
Hearing and inspection fees in accordance with Annexure 17 of Regulation 41 B©, of the Town Planning and Townships Ordinance 1986 (0.15 of 1986)	822.12	904.33
Application for special utilization rights (In terms of the Town Planning Schemes in operation, as well as the urban settlement areas) (consent use)	1,645.18	1809.70
Issuing of Certificates	83.34	91.67
9. SUNDRY TARIFFS:		
1. Reason for Council's decision	1,062.29	1168.52
2. Building relaxations Fees	838.60	922.46
3. General information (written)	18.33	20.17
4. Building Inspections: Swimming pools	157.02	172.72
5. Sub Division of Stand – service contribution (civil)	7,926.45	8719.09

ESTATES & BUILDINGS:RENTAL	Approved 2013/2014	Approved 2014/2015
Entrance Fees		0.00
Henk van Rooyen Park		0.00
Property Owner	Free	Free
Non Property Owner	51.76	R53.09 per person
Rental Recreation Centre	118.43	R130.28 per day
Lionspruit		
Non Property Owner	63.16	63.69
Safari Game Vehicles	196.50	196.72
Season Tickets - Property Owner (1 st ticket)	Free	Free
- Property Owner (2 nd ticket)	314.90	346.39
- Non Property Owner	1,121.93	1234.12
Deposit	299.12	329.04
Rental - Private per day	747.81	822.59
- Church Services per day	164.04	180.45
<u>CEMETERIES</u>		
<u>URBAN</u>		
<u>Burial Fees:</u>		0.00
Within jurisdiction - Adults	726.58	799.24
Nl. (Kaapmuiden) - Children	509.48	560.42
(Malelane & Hectorspruit) - Internment in one grave – additional	144.74	159.21
Outside jurisdiction - Adults	873.25	960.57
- Children	578.95	636.85
Enlargement of Grave	144.74	159.21
<u>Reserving Graves:</u>	0.00	0.00
Per grave per person resident in jurisdiction at time of decease	363.78	400.16
Per grave per person NOT resident in jurisdiction at time of	652.29	717.52
Per niche	217.11	238.82
<u>Wall of Remembrance:</u>	0.00	
Per single niche, per single emplacement	363.78	400.16
Per Double niche, per double emplacement	652.29	717.52
<u>Memorial Stones:</u>	0.00	0.00
Consent for erection of memorial stone	144.74	159.21
Re-opening of Graves	363.78	400.16
<u>RURAL</u>		
<u>Burial Fees:</u>		0.00
In jurisdiction - Adults	116.77	128.44
Nl. (Kamhlushwa) - Children	52.11	57.32
- Internment in one grave – additional	36.67	40.34
Outside jurisdiction - Adults	144.74	159.21
- Children	87.81	96.59
Enlargement of Grave	37.64	41.41
<u>Reserving Graves:</u>	0.00	0.00
Per grave per person resident in jurisdiction at time of decease	363.78	400.16
Per grave per person NOT resident in jurisdiction at time of	652.29	717.52
<u>Memorial Stones:</u>	0.00	0.00
Consent for erection of memorial stone	101.32	111.45
<u>Wall of Remembering:</u>	0.00	0.00
Per single niche	363.78	400.16
Re-opening of Graves	363.78	400.16

<u>HAWKER FEES:</u>	Approved 2013/2014	Approved 2014/2015
Rent of Site Fee (per month)	23.17	25.48
License Application Fee	82.03	90.23
Hawker License (per annum)	178.45	196.30
Taxi Rank Fees (per annum)	266.20	292.82
<u>BANNERS, POSTERS & ADVERTISEMENT</u>		
Deposit: Posters (excluding elections)	746.85	821.53
Deposit: Posters in a elections	1,120.86	1232.94
Deposit: For each banner	746.85	821.53
Application Fee for Public Display of Advertisement Boards	450.67	495.74
Public Display of Advertisement Boards smaller than 6 m ²	1,120.86	1232.94
Public display of Advertisement Boards bigger than 6 m ²	2,991.25	3290.38
Advertisement on Municipal Statements	332.75	366.03
Display of Billboards	7,478.12	8225.93
Illuminated Signs	121.00	133.10
Temporary Signs	121.00	133.10
Street Name Advertising Structures	1,120.86	1232.94
Loose Standing Signs	1,120.86	1232.94
Street Light Poles (N4)	8,712.00	9583.20
Advertisement on Municipal Trucks	4,484.54	4932.99
Poundage Fee	121 per day	R133.10 per day
<u>Furnishing of information and issuing of Certificates:</u>		
Application of Safety Certificate	74.31	81.74
Issuing of Safety certificate	149.57	164.52
<u>LIBRARY:</u>		
Membership Fees: Adult per year	66.58	73.24
Membership Fees: Children under 18 years, pensioner & students		
	28.95	31.85
Penalties: Books per week	2.90	3.19
Special Demand	7.72	8.49
Visitor's Deposit	180.44	198.49
<u>FEE GENERAL CLEANSING:</u>		
i) Removal of building rubbish	332.75	366.03
ii) Removal of gardening rubbish	87.56	96.32
iii) Cleaning of Stand	332.75	366.03
<u>FURNISHING OF INFORMATION AND ISSUING OF CERTIFICATES</u>		
Clearance Certificates/clearance Cost	67.55	74.31
Valuation Certificates	53.08	58.38
Search Fees	53.08	58.38
Photocopies: - A4-size	0.97	1.06
- A3-size	1.45	1.60
Colour copies - A4	1.94	2.13
Internet Fees: - 20 Min	11.58	12.74
- 30 Min	17.37	19.11
- 1 Hour	35.04	38.54
- 5 Hours	116.77	128.44
Tender documents	689.92	758.91
Faxes per page	3.85	4.24
Cheque Refer to Drawer	180.44	198.49
Copy of Voter Roll	3.95 per page	R4.35 per page
Copies of Valuation Roll	3.95 per page	R4.35 per page
Electronic Copy of Valuation Roll	1,045.00	1149.50

<u>CONNECTION FEES</u>	Approved 2013/2014	Approved 2014/2015
<u>WATER</u>		0.00
Nkomazi	2,171.06	2388.16
25mm	2,499.12	2749.04
Water connection Rural areas	530.71	583.78
Deposits Rural areas	440.00	484.00
Testing of Water Meter	223.86	246.25
Supply and Installation of meter	Actual cost +15% larger than 25mm	Actual cost +15% larger than 25mm
Changes in installation	Actual cost +15% larger than 25mm	Actual cost +15% larger than 25mm
Civil Service Contribution	8,224.92	9047.41
<u>ELECTRICITY</u>		
Nkomazi - single phase	3,810.44	4191.49
- 3 phase	6,356.85	6992.53
- single phase pre-paid	1,349.92	1484.91
3 phase pre-paid	3,290.35	3619.39
Temporary Connection	227.72	250.49
Connection due to non payment	299.12	329.04
Call out - Nkomazi	770.00	847.00
Tampering with meter	4,786.94	5265.63
Use of fire hydrant	366.81 plus labour	R403.50 plus labour
Testing	Actual cost +15%	Actual cost +15%
Supply and Installation of meter box	Actual cost +15%	Actual cost +15%
Changes in installation	Actual cost + 15%	Actual cost +15%
Service contribution (civil)	2,918.85	3210.74
<u>CLINIC FEES</u>		
Health Certificate	302.98 per certificate	R333.28 per certificate
Water Test Result - Bacterial	789.21	868.13
- Chemical	391.13	430.24
<u>BUSINESS FEES</u>		
Business License per annum	448.69	493.56
Application of Business License	180.44	198.49
Other Chargeable Properties:	0.00	
RDP HOUSES	24.12	26.54

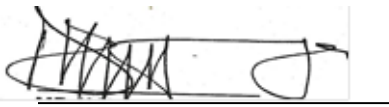
<u>BULK SERVICE CONTRIBUTIONS</u>	Approved 2013/2014	Approved 2014/2015
Residential 1 – Per residential unit	41,672.40	45839.64
Residential 2 – Per residential unit	29,475.60	32423.16
Residential 3 – Per 100m ² floor area	25,155.90	27671.49
Second dwellings – Per application	26,934.60	29628.06
Offices – Per 100m ² building floor area	23,377.20	25714.92
Hotels & Hostels - Per 100m ² building floor area	18,549.30	20404.23
Doctors & Dentists- Per 100m ² building floor area	22,679.03	24946.93
<u>Schools & Creches:</u>		
Buildings – Per 100m ² building floor area	13,213.20	14534.52
Size of the Stand- per ha	190,575.00	209632.50
Dry Industrial – Per 100m ² of building floor area	22,869.00	25155.90
Wet Industrial – Per 100m ² of building floor area	61,619.25	67781.18
<u>Clubs & Sport Facilities:</u>		
Buildings – Per 100m ² of building floor area	10,418.10	11459.91
Size of the Stand – per ha	190,575.00	209632.50
<u>Sport Stadiums:</u>		
Buildings – Per 100m ² of building floor area	19,311.60	21242.76
Size of the Stand – per ha	190,575.00	209632.50
Warehouses – Per 100m ² of building floor area	5,844.30	6428.73
Parks – per ha	190,575.00	209632.50
Laundries– Per 100m ² of building floor area	30,237.90	33261.69
Butchery– Per 100m ² of building floor area	32,843.03	36127.33
Hairdressers– Per 100m ² of building floor area	45,790.03	50369.03
Panel Beaters– Per 100m ² of building floor area	23,504.25	25854.68
<u>Nursery:</u>		
Buildings – Per 100m ² of building floor area	10,926.30	12018.93
Size of the Stand – per ha	190,575.00	209632.50
Hospitals - Per 100m ² of building floor area	48,024.90	52827.39
Restaurants – Per 100m ² of building floor area	31,508.40	34659.24
Other commercial, excl. shopping centres – per 100m ² floor area	21,852.60	24037.86
Institutional – per 100m ² building floor area	30,302.03	33332.23
<u>Agricultural holding:</u>	0.00	0.00
Buildings – per Residential Unit	22,614.90	24876.39
Size of the stand – per ha	31,762.50	34938.75
Laboratories – per 100m ² of building floor area	21,408.53	23549.38
Bus Depots – Per Bus facility	24,012.45	26413.70
<u>Other Developments:</u>	0.00	0.00
Water Services – per kl AADD	12,705.00	13975.50
Sewer Services – per kl AWWF	12,705.00	13975.50
Electrical Services – Per KVA	1,651.65	1816.82
Roads & Stormwater – Sum		0.00
<u>LINK SERVICE CONTRIBUTIONS:</u>		
To be Determined per Application		
<u>ROADS:</u>		
Grader	583.22ph	641.55 per hour
TLB	332.75ph	366.03 per hour
High up	242ph	266.20 per hour

	Approved 2013/2014	Approved 2014/2015	Approved Deposit 2013/2014	Approved Deposit 2014/2015
<u>Stadiums</u>				
<u>Description</u>	R	R	R	R
PSL Teams	15,000	16,500	6,500	7,150
First Division	10,000	11,000	4,000	4,400
Vodacom Teams	800	880	300	330
Promotion Teams	400	440	150	165
SCHOOL activities	300	330	100	110
Churches	1,000	1,100	300	330
NGO'S and CBO'S	500	550	200	220
Government department	750	825	300	330
Festivals and Big events	30,000	33,000	10,000	11,000
Funerals	300	330	100	110
Other	600	660	200	220
<u>Community halls</u>				
<u>Description</u>				
Churches	400	440	150	165
Wedding and Parties	1,000	1,100	300	330
Beauty Contest	600	660	200	220
Music Festival/Disco/DJ	1,200	1,320	500	550
Government Department	600	660	200	220
NGO'S and CBO'S	250	275	100	110

<u>CONSUMER DEPOSITS</u>	Approved 2013/2014	Approved 2014/2015
Water/electricity (Residential)	1,500	1,500
Water deposit Marloth Park	-	500
Water/electricity (Business)	10,000	10,000

2.8 Municipal manager's quality certificate

I Muzi Daniel Ngwenya municipal manager of Nkomazi Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



M.D. NGWENYA
MUNICIPAL MANAGER
NKOMAZI LOCAL MUNICIPALITY – MP324

DATE